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1983 Annual Report

NEBRASKA DEPARTMENT OF REVENUE

Donna Karnes
STATE TAX COMMISSIONER

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General Information

In 1983, 92.8 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were $972.4 million, an increase of $145.4 million or 17.6 percent above 1982. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue increased from 1982 by $0.2 million to $1.1 million.

More than three-quarters of the Department's tax collections in 1983 were from sales and income taxes. The individual income tax increased $53.6 million to $296.3 million in 1983, an increase of 22.1 percent from 1982. Corporation franchise or income tax collections were $61.0 million in 1983, up $19.8 million (48.1 percent) from the previous year. State sales and use tax collections for 1983 amounted to $379.6 million, including $36.5 million for sales tax on motor vehicles, an increase of $68.6 million or 22.1 percent above 1982.

ORGANIZATION

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are nine functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.

ADMINISTRATION

Administration includes the State Tax Commissioner, Deputy Tax Commissioner, administrative staff, Controller, and Personnel Officer. The administrative staff provides support necessary for carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioner.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the department's budget, the cashiering function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of the Department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

AUDIT

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but also corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multistate Tax Commission, and the revenue departments of other states is also a responsibility of this division.

FIELD SERVICES

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices in six cities in Nebraska. These offices also allow the Nebraska taxpayer convenient access to the Department and necessary forms, information, and assistance.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities in preparing returns for all tax programs. Field Services implements corrective measures when there are failures or irregularities in registration and reporting. Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

LEGAL

The Nebraska Department of Revenue is represented at formal tax hearings by the Legal Division. The division represents the Department on appeals to the State Board of Equalization and Assessment and provides assistance to the Nebraska Attorney General in litigation involving revenue issues. This division provides legal advice to other divisions in the preparation and revision of regulations, revenue rulings, contracts, forms and departmental releases. The Legal Division in conjunction with the Tax Policy Division drafts Department legislative proposals and represents the Department at legislative hearings.

PROPERTY TAX

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. This division is responsible for drafting revenue rulings, regulations, and legislation for administration of the local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

RESEARCH

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the statistical library. The division also analyzes the fiscal impact of legislative tax proposals.

The Research Division prepares state revenue estimates and cash flow projections for use by the Governor's office and Nebraska Legislature.

REVENUE OPERATIONS

The Revenue Operations Division performs processing functions for all tax programs admin-

istered by the Department. This division is comprised of the following five sections. Initial Operations, Clearance, Teleprocessing, Post Processing, and Correspondence. More than six million documents received annually must flow through the established processing cycle until they are permanently stored.

SPECIAL SERVICES

The Special Services Division provides office services and forms management for the entire Department. The services include purchasing and supply, transportation, word processing, office equipment inventory, and maintenance of the Department's office machines and other equipment.

Coordination of design and production of all departmental forms is a major function of this division. Special Services Division is also responsible for Department security.

SYSTEMS

The Systems Division is responsible for the design, coordination, and scheduling of all data processing operations within the Nebraska Department of Revenue and serves as the liaison between the Department and the Department of Administrative Services, Central Data Processing Division. The Systems Division programs and develops effective systems in accordance with statutory requirements and Departmental policy. Constant awareness for possible implementation of technological advances, both in computer software and hardware, is a vital function of this division.

TAX POLICY

The Tax Policy Division implements new revenue laws and monitors the resulting output to ensure efficient integration with the existing administrative system.

This division is responsible for coordinating all necessary forms, instructions, regulations and revenue rulings, as well as all informal conferences resulting from audit assessments. The division also serves as the liaison between the federal and local governments in revenue sharing functions.

STATISTICAL DATA

The major state revenue sources are described in Table 1. This description includes the basis and current rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1940 through 1983. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1983 per capita tax revenue is compared with that of other states.

A comparison of the 1982 and 1981 total personal income by county is given in Table 4. Each county's per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1982–1983 for the benefit of local political subdivisions are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Sales/Use Tax	Effective April 1, 1984, rate decreased from 4% to 3½% of gross retail sales. The tax rate is set by the Legislature. (Local Option of ½% or 1%.) (Omaha Option of 1½%.)	Reports and payments due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers, semitrailers to Highway Allocation Fund.
Income Tax	Individuals – for 1984, 19% of adjusted federal income tax. The tax rate is set by the Legislature for the current year. Corporation – for 1984, 4.75% of first $50,000 of federal taxable income allocated to Nebraska and 6.65% of income over $50,000. Corporations doing intrastate business pay a franchise tax measured by net income; others pay a direct income tax.	Returns and payments due on the federal return and payment dates. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	Effective October 1, 1980, 11½ cents per gallon on motor and special fuels imported, manufactured, sold, and used. 6½ cents per gallon on motor fuels containing grain alcohol and no lead. In addition, a variable excise tax, which equals 3.7% of statewide average cost is added to the rate per gallon.	Interstate motor carrier reports and payments due the last day of each month for the preceding month or quarterly period. All other returns and payments due on the 20th of each month for the preceding month.	Nebraska Department of Revenue	One cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Remainder to Highway Trust Fund.
Aviation Fuels Tax	Five cents per gallon; 2½ cents per gallon refundable to all users, five cents per gallon refundable for fuels used by licensed air schools.	Returns and payments due 20th of each month for preceding month.	Nebraska Department of Revenue	General Fund – 1% of the tax collection Department of Aeronautics Cash Fund – remainder.
Alcoholic Beverages Tax	Licenses – $5 to $1,000 based on classification of business and amount sold. Excise Tax – Current rates are: beer, 14 cents per gallon; wines containing 14% or less alcohol, 65 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, $1.25 per gallon; alcohol and spirits, $2.75 per gallon.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses – School Fund of the county or city where license fee is paid.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Oil and Gas Severance Tax	Effective July 1, 1981, on value at time of separation, 3% of gas. For stripper wells, 2% and for non-stripper wells, 3%. Conservation tax of .05% of value at time of separation for gas and oil.	Reports and payments last of each month for preceding month.	Nebraska Department of Revenue	From public school lands – $15,500 to Severance Tax Administration Fund. Remainder to Permanent School Fund. Other lands - $500,000 to Energy Resource Fund, Remainder to School Weatherization Fund.
Cigarette Tax	Effective August 1, 1984, Legislature authorized sale of packages containing more than 20 per package at same basic rate of .9 cents per cigarette. Current rate is 18 cents per package of 20 cigarettes.	Reports – tenth of each month for each preceding month. Payment – by purchase of stamps for affixiation prior to sale or delivery.	Nebraska Department of Revenue	General Fund – proceeds of 13 cents. 1 cent to Outdoor Recreation Cash Fund, 1 cent to Cancer Research Fund, $1,765,153 and $362,222 to the University and the State Colleges Buildings Renovation and Land Acquisition Fund, respectively. Remainder to the Capitol Construction Fund.
Pari-mutuel Wagering Tax	Five percent of gross sum wagered in excess of $1,000,000. Effective March 23, 1982, for meets holding races 3 days a week or less, excluding holidays, 5 percent of gross sum wagered in excess of $5,000,000. Effective July 10, 1984 for Racing at State Fair grounds, 3 percent of gross sum wagered in excess of $1,000,000.	Payment – Within ten days after close of each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue.	Nebraska State Fair Grounds Building Fund – tax from races conducted by Nebraska State Board of Agriculture. General Fund – remainder.
Documentary Stamp Tax	Fifty-five cents per $500 of value or fraction thereof.	Payment – affixation of stamps prior to recording.	Nebraska Department of Revenue; County Register of Deeds, then remitted to State Treasurer.	General Fund. Twenty-five percent retained by county.
Insurance Premium Tax	Domestic – (except fraternal beneficiary association), 6/10 of 1%. Foreign – (except fraternal beneficiary association), 2%.	Payment – March 1.	Department of Insurance	Fifty percent State General Fund. Five percent to County General Fund. Thirty percent to County School Districts. Fifteen percent to cities and villages.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Motor Vehicle Registration Fees	Motor Vehicle – Private automobiles, rental automobiles, ambulances, hearse, or taxicab – $15. Motorcycles – $5.50. Mobile homes – $9 to $15. Self-propelled mobile homes – $18 to $42. Utility trailer – $1 per 1,000 lbs. gross weight up to 9,000, over 9,000 same as commercial trailers. Buses carrying 10 passengers or less – $6 plus $4 per seat. Buses carrying more than 10 passengers – $35 to $310. Commercial trucks – $18 to $810 plus 20% of applicable fees if gross weight exceeds 36 tons and truck is operated on roads other than interstates. Commercial trailers and semitrailers $1. Farm trucks, including truck-tractors used for farm purposes only – $18 to $75 plus $10 for every ton over 20 tons. Motor Carriers – $50 flat rate for transportation of passengers or property for hire in intrastate commerce, plus not more than $15 for each vehicle. In addition to the registration fee is $1.50 charge per registration and a $1 issuance fee per registration.	Motor Vehicle – Annual payment with due date depending on vehicle purchase date. Motor Carrier – Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. $1.00 issuance fee retained by county. $1.50 fee to the Recreation Road Fund.
Corporate Organization and Qualification Fees	$10,000 or less . . . $40 $10,001 to $25,000 . . . $70 $25,001 to $50,000 . . . $100 $50,001 to $75,000 . . . $150 $75,001 to $100,000 . . . $200 In excess of $100,000, charge of $2.00 for each additional $1,000, plus recording fee. Increase in capital stock, $10 plus $2.00 for each $1,000 of increase. Foreign – certificate of authority – $100 plus recording fee. Limited partnership – $10 plus recording fee.	Domestic – at times of incorporation or increase of capital stock. Foreign – at time of qualification, domestication, or increase of capital stock. Limited partnership – at times of incorporation or organization.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from $10 for $10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to $8,250 for over $100,000,000. Foreign corporations pay double; maximum $9,000.	Reports and payments – April 15.	Secretary of State	General Fund

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Fire Marshall Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay ½ of 1%; domestic mutual companies and assessment associations pay ¼ of 1%.	Payment – March 1.	Department of Insurance	General Fund
Estate Tax	Estate – Amount by which available federal credit based on net of resident decedents or nonresident decedents owning real property in Nebraska, exceeds inheritance taxes payable to all states including Nebraska.	Returns – when required by federal law; Payment – within 12 months after death.	Nebraska Department of Revenue	General Fund
Mechanical Amusement Devices Tax	Operator's license – yearly rate of $250 or $20 per machine, if less than five machines. Occupation tax – $25 per machine operated during the taxable year.	Payment – July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	Effective October 1, 1982, 0.015% of gross proceeds of sales of specified products of businesses with more than $350,000 total sales.	Payment – October 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund.
Lodging Tax	Consideration charge of 1% of occupancy of hotel/motel space. County option of 1% or 2%.	Reports and payments due the 25th day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund. County option returned to county.

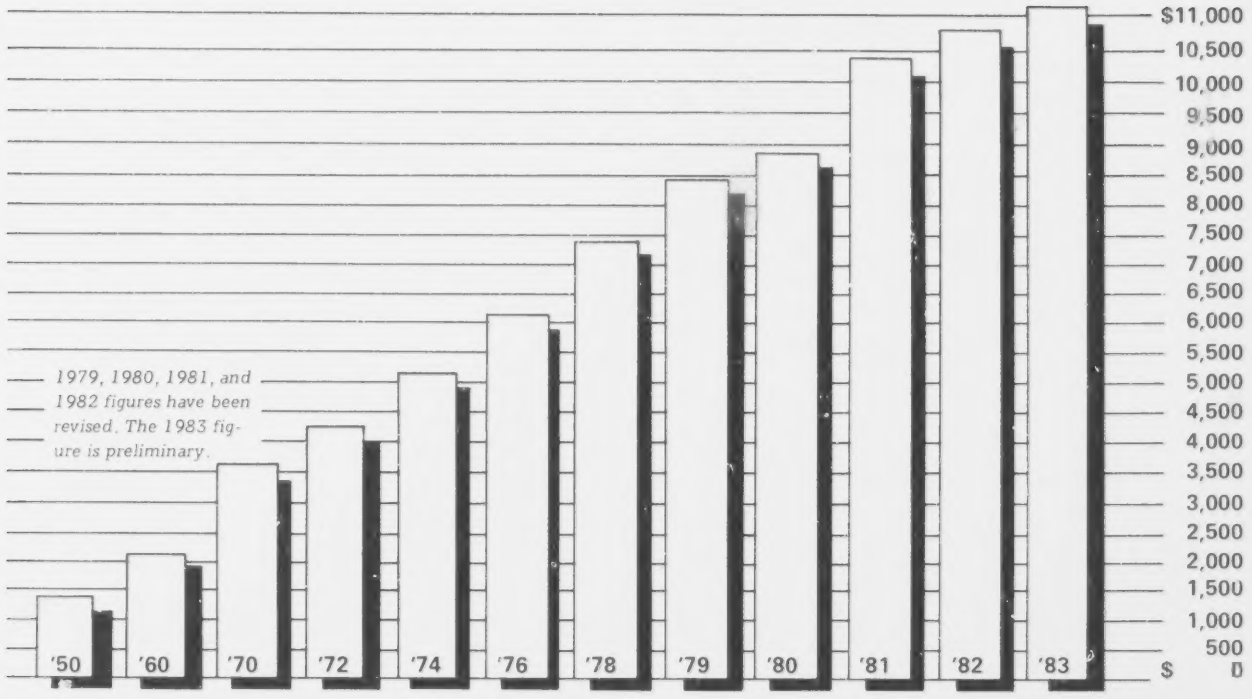
Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees, income from state lands, buildings, and equipment, and some private sources. An important source of money to the state is interest on the investment of state funds.

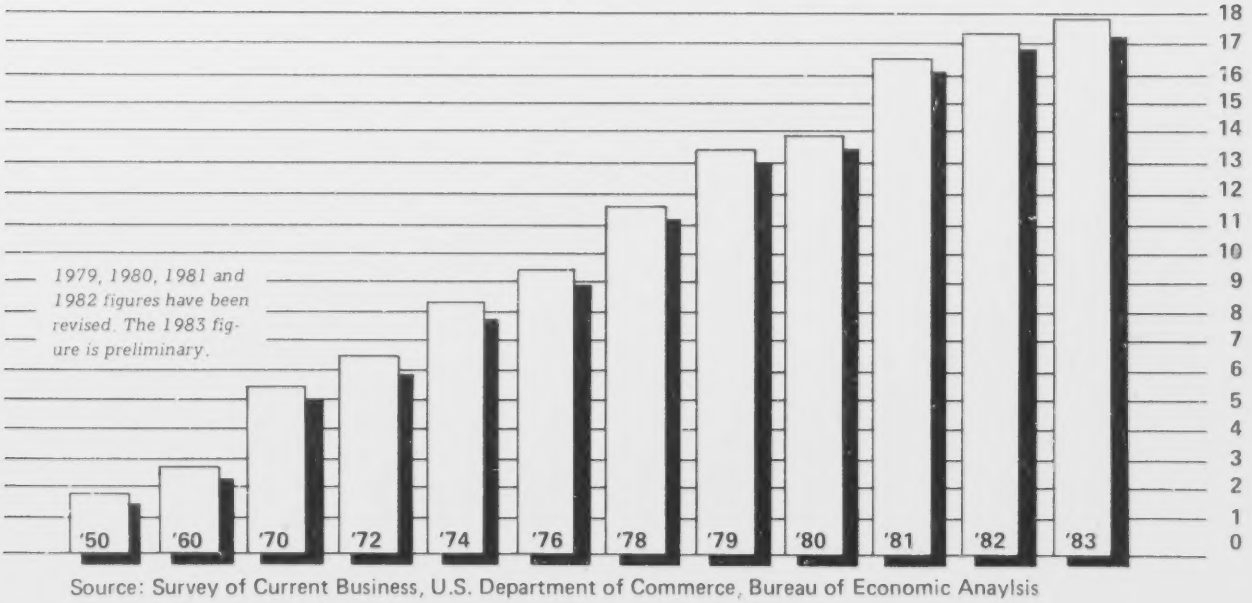
Note: Current rates are as of September 1, 1984

Table 2

Per Capita Personal Income in Nebraska



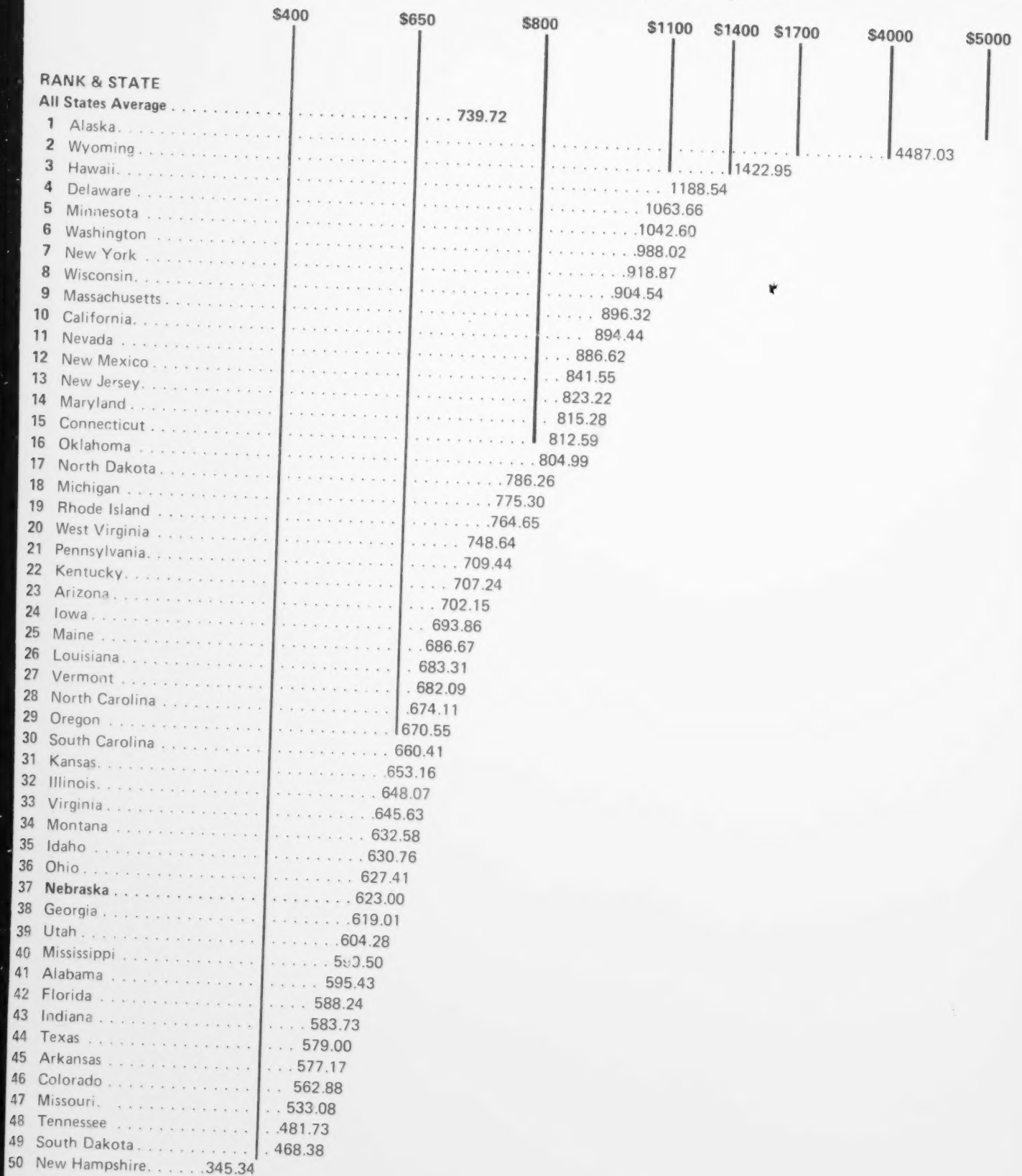
Total Personal Income in Nebraska



Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Anaylsis

1983 State Tax Revenue per Capita

Table 3



RANK & STATE	
All States Average	739.72
1 Alaska	4487.03
2 Wyoming	1422.95
3 Hawaii	1188.54
4 Delaware	1063.66
5 Minnesota	1042.60
6 Washington	988.02
7 New York	918.87
8 Wisconsin	904.54
9 Massachusetts	896.32
10 California	894.44
11 Nevada	886.62
12 New Mexico	841.55
13 New Jersey	823.22
14 Maryland	815.28
15 Connecticut	812.59
16 Oklahoma	804.99
17 North Dakota	786.26
18 Michigan	775.30
19 Rhode Island	764.65
20 West Virginia	748.64
21 Pennsylvania	709.44
22 Kentucky	707.24
23 Arizona	702.15
24 Iowa	693.86
25 Maine	686.67
26 Louisiana	683.31
27 Vermont	682.09
28 North Carolina	674.11
29 Oregon	670.55
30 South Carolina	660.41
31 Kansas	653.16
32 Illinois	648.07
33 Virginia	645.63
34 Montana	632.58
35 Idaho	630.76
36 Ohio	627.41
37 **Nebraska**	623.00
38 Georgia	619.01
39 Utah	604.28
40 Mississippi	590.50
41 Alabama	595.43
42 Florida	588.24
43 Indiana	583.73
44 Texas	579.00
45 Arkansas	577.17
46 Colorado	562.88
47 Missouri	533.08
48 Tennessee	481.73
49 South Dakota	468.38
50 New Hampshire	345.34

Source: *State Tax Collections in 1983*, Bureau of the Census

Note: State Taxes Only – Does Not Include Local Taxes

Table 4

Comparison of 1982 and 1981 Total Personal Income and 1981 per Capita Personal Income by County

Counties	1982 Total Pers. Income (In Millions)	1981 Total Pers. Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	$ 339	$ 331	2.2%	$10,773	19
Antelope	92	90	2.6	10,555	25
Arthur	4	3	43.1	8,123	85
Banner	10	10	(0.9)	10,698	22
Blaine	6	6	14.6	7,926	87
Boone	74	71	3.5	10,017	40
Box Butte	124	124	0.0	8,741	72
Boyd	27	27	1.8	8,388	81
Brown	39	36	7.3	8,808	70
Buffalo	341	332	2.6	9,322	52
Burt	90	89	1.7	10,414	28
Butler	88	91	(3.6)	9,394	51
Cass	213	203	4.6	10,142	36
Cedar	95	95	0.2	8,535	77
Chase	57	54	6.0	11,707	9
Cherry	66	59	12.3	9,694	43
Cheyenne	121	112	7.9	11,996	6
Clay	85	89	(4.2)	10,743	20
Colfax	100	94	5.7	10,138	37
Cuming	133	122	9.2	11,454	11
Custer	132	127	3.9	9,430	50
Dakota	148	152	(2.1)	8,701	74
Dawes	80	76	4	8,343	82
Dawson	229	221	3.8	10,228	32
Deuel	35	32	8.8	14,574	2
Dixon	61	62	(1.3)	8,522	78
Dodge	405	391	3.5	11,252	12
Douglas	4,937	4,642	6.4	12,282	4
Dundy	34	35	(2.8)	11,789	8
Fillmore	92	95	(2.3)	11,694	10
Franklin	12	12	(1.6)	10,151	35
Frontier	33	35	(4.4)	9,052	58
Furnas	61	59	3.4	9,487	48
Gage	250	247	1.0	10,305	31
Garden	29	26	10.2	10,072	38
Garfield	21	20	5.0	9,225	54
Gosper	21	23	(7.4)	9,669	45
Grant	9	7	24.2	10,404	29
Greeley	31	31	(1.3)	9,051	60
Hall	523	504	3.8	10,599	24
Hamilton	96	97	(0.7)	10,174	34
Harlan	43	44	(1.7)	10,003	41
Hayes	9	10	(5.6)	6,858	90
Hitchcock	40	40	(0.1)	9,685	44
Holt	114	110	2.9	8,177	84
Hooker	9	8	7.4	8,759	71
Howard	61	61	(0.3)	9,051	59
Jefferson	95	95	0.2	9,896	42
Johnson	46	46	(1.0)	8,903	65
Kearney	86	87	(0.6)	12,279	5
Keith	103	97	6.6	11,070	14
Keya Paha	7	7	3.7	5,577	92
Kimball	69	66	4.9	13,287	3
Knox	92	88	5.0	8,095	86
Lancaster	2,169	2,062	5.2	10,898	16
Lincoln	366	363	1.0	10,526	26
Logan	9	8	13.1	9,576	46
Loup	5	4	3.4	5,504	93
Madison	347	341	1.5	10,860	17
McPherson	4	4	3.1	7,556	88
Merrick	80	81	(1.9)	8,827	69
Morrill	52	53	(2.4)	8,470	79
Nance	39	40	(2.1)	8,407	80
Nemaha	75	77	(2.8)	9,067	57
Nuckolls	60	61	(1.1)	8,958	63
Otoe	144	147	(1.8)	9,528	47
Pawnee	34	35	(4.0)	9,008	61
Perkins	55	54	1.3	14,922	1
Phelps	120	120	0.3	11,795	7
Pierce	80	81	(1.9)	9,311	53
Platte	328	318	2.9	11,188	13
Polk	68	68	(0.7)	10,973	15
Red Willow	137	134	2.2	10,684	23
Richardson	102	103	(1.6)	8,952	64
Rock	23	21	5.7	9,180	55
Saline	142	143	(0.5)	10,710	21
Sarpy	794	734	8.3	8,714	73
Saunders	188	187	0.6	10,067	39
Scotts Bluff	395	374	5.7	10,225	33
Seward	138	136	1.4	8,899	66
Sheridan	68	65	4.4	8,893	68
Sherman	38	37	0.7	9,178	56
Sioux	11	10	4.8	6,083	91
Stanton	57	55	3.6	8,683	75
Thayer	79	81	(2.5)	10,329	30
Thomas	9	8	5.6	8,897	67
Thurston	61	61	(0.6)	8,274	83
Valley	52	49	5.0	8,978	62
Washington	164	156	5.2	10,441	27
Wayne	84	84	(0.1)	8,618	76
Webster	46	45	1.2	9,441	49
Wheeler	8	8	2.4	7,029	89
York	162	162	(0.2)	10,828	18
Nebraska	**$16,942**	**$16,298**	**3.9%**	**$10,641**	—

Source: *Survey of Current Business*
U. S. Department of Commerce
Bureau of Economic Analysis

Note – Detail may not add to total due to rounding.

State Funds Distributed to Local Government Subdivisions

Categories of State Aid	Fiscal Year 1982 – 83
Homestead Exemptions	$ 29,964,401
Insurance Premium Distribution	12,331,451
Highway User Revenue Distribution	76,111,420
Aid to Natural Resource Districts Under LB 816	686,000
Aid to Municipalities1	17,068,660
Aid to Counties1	16,660,000
Aid to Technical Community Colleges2	21,158,679
Annual Aid to Education3	133,716,100
Special Education Payments	34,262,589
Driver Education Program	1,220,867
State Temporary School Fund	22,909,625
County Administration and Services – Department of Welfare	7,119,887
Constructions Grants Program	2,640,856
Land and Water Conservation Fund	447,931
Airports (Aviation Fue' Taxes)	794,304
Drainage and Flood Control	3,422,224
Miscellaneous Aid	86,294
TOTAL TAX DOLLARS DISTRIBUTED	**$380,631,288**

1 Formerly known as the Government Subdivision Fund, appropriation was amended under LB816.

2 Includes $2,187,000 appropriation in 1982–83 under LB816.

3 Includes $40,616,000 appropriation in 1982–83 under LB816.

THE GENERAL FUND APPROPRIATION FOR THE GOVERNMENTAL SUBDIVISION FUND AND THE PERSONAL PROPERTY TAX RELIEF FUND MADE IN LB761, EIGHTY-SEVENTH LEGISLATURE, SECOND SESSION, 1982, NOW LAPSES TO THE GENERAL FUND.

Table 6

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Franchise or Income Tax Rate[1]	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2½%	–0–
January 1, 1968	10%	2%	10%	2½%	7.00
June 25, 1968[2]	10%	2%	10%	2½%	7.00
January 1, 1969[2]	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2½%	7.00
January 1, 1971	10%	2%	10%	2½%	7.00
January 1, 1972	15%	3%	10%	2½%	10.00
January 15, 1972	15%	3%	15%	2½%	10.00
January 1, 1973[3]	13%	3.25%	15%	2½%	10.00
July 1, 1973[3]	13%	2.25%	13%	2½%	10.00
January 1, 1974	11%	2.75%	11%	2½%	13.00
January 1, 1975[4]	12%	3% and 3.3%	10%	2½%	16.00
May 5, 1975[4]	12%	3% and 3.3%	11%	2½%	16.00
July 1, 1975[4]	12%	3% and 3.3%	13%	2½%	16.00
January 1, 1976[5]	17%	4.25% and 4.675%	15%	2½%	16.00
September 1, 1976[5]	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977[6]	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977[6]	18%	4.5% and 4.95%	18%	3½%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980[7]	15%	3.75% and 4.125%	17%	3%	20.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982[8]	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982[9]	18%	4.5% and 6.3%	15%	3½%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3½%	28.00
January 1, 1983[10]	20%	5% and 7%	19%	3½%	21.00
July 1, 1983[11]	20%	5% and 7%	20%	4%	21.00
January 1, 1984[12]	19%	4.75% and 6.65%	20%	4%	–0–
April 1, 1984	19%	4.75% and 6.65%	20%	3½%	–0–
July 1, 1984	19%	4.75% and 6.65%	18%	3½%	–0–

[1] The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968, through December 31, 1972. From January 1, 1973, through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975, through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first $25,000 of taxable income and 27.5% of the individual rate for the excess over $25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first $50,000 of taxable income and 35% of the individual rate for the excess over $50,000.

[2] The withholding rate effective June 25, 1968, was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

[3] The 1973 individual income tax rate was changed by the Legislature to 13% after initially having been set at 15% by the State Board of Equalization.

[4] The 1975 individual income tax rate was changed by the State Board of Equalization to 12% after initially having been set at 10%.

[5] The 1976 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

[6] The 1977 individual income tax rate was changed by the State Board of Equalization to 18% after initially having been set at 17%.

[7] The 1980 individual income tax rate was changed by the State Board of Equalization to 15% after initially having been set at 17%.

[8] The 1982 individual income tax rate was changed by the State Board of Equalization to 18% after having been changed to 17% after initially having been set at 15%.

[9] The sales tax rate was changed by the Legislature to 3½% through December 31, 1982.

[10] The 1983 individual income tax rate was changed by the State Board of Equalization to 20% after initially having been set at 18%.

[11] The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise $30 million.

[12] The 1984 individual income tax rate was changed by the Legislature to 19% after initially having been set at 20% by the State Board of Equalization.

Income Tax

A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. The tax on fiduciaries is figured in the same manner as that on individuals. Fiduciary income is based on the income of trusts and estates. The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska. Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income.

Prior to tax year 1984, the income tax rate was set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment, and subject to review and change if necessary, by law. Beginning with tax year 1984, the Legislature will set the individual income tax rate.

The State Board of Equalization and Assessment set the individual income tax rate and the withholding rate at 10 percent for tax year 1968. The corporate tax rate was set by statute at 20 percent of the individual tax rate for tax year 1968. For tax year 1982 the individual income tax rate was increased from 15 percent to 18 percent. The withholding rate was increased from 15 percent to 19 percent effective July 1, 1982. For tax

year 1983 the individual income tax rate was increased to 20 percent and effective July 1, 1983, the holding rate was raised to 20 percent. For 1984, the Legislature changed the individual income tax rate to 19 percent after the State Board of Equalization and Assessment set the rate at 20 percent. Effective July 1, 1984, the withholding rate will decrease from 20 percent to 18 percent.

Effective January 1, 1982, the corporate tax was changed to 25 percent of the individual income tax rate on the first $50,000 of taxable income and 35 percent of such rate on all taxable income in excess of $50,000.

Chronological histories of the rates for individuals and corporations are included on pages 12, 14, and 15.

TAX CREDITS

One feature of the Revenue Act of 1967 which ties the sales and income taxes together is the food sales tax credit. The food sales tax credit allows a refundable credit to each resident of Nebraska who physically present in the state for more than half the calendar year, as a refund for the state sales tax paid on food purchases. In 1983 the Legislature exempted food from sales tax effective October 1, 1983, and abolished the food sales tax credit effective tax year 1984. For tax year 1983, a food sales tax credit of $21 will be allowed.

Refunds of tax paid on the purchase of non-highway- use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

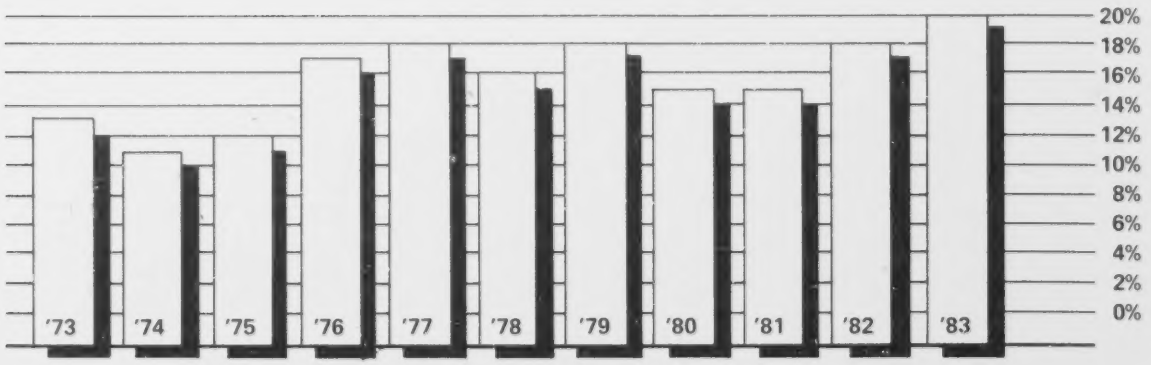
A credit is allowed on the installed cost of a qualifying renewable energy source installed in Nebraska between January 1, 1982 and December 31, 1986. The maximum credit allowed for individuals is 25 percent of the cost up to a credit of $2,500. The unused portion of the credit may be carried forward and applied in the next two years. This credit is not based on the federal energy credit.

A credit for the elderly is allowed for Nebraska residents who filed for a federal elderly credit. The amount allowed is the lesser of 50 percent of the federal elderly credit or the Nebraska income tax. A copy of the federal schedules must accompany the Nebraska return, Form 1040N.

A credit is allowed for Nebraska residents for tax paid to another state, political subdivision of another state, or the District of Columbia. The credit is calculated per instructions on Nebraska Schedule II, Form 1040N.

The credit for tax paid to another state, the credit for the elderly, and the renewable energy source systems credit are nonrefundable credits and their total cannot exceed the Nebraska income tax.

Individual Income Tax Rates



STATISTICAL DATA

Tables 1 through 9 provides tax year 1982 statistical data on Nebraska's individual income tax compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. For this year, Nebraska's tax rate was 18 percent of the federal income tax liability. The amounts shown for Nebraska tax liabilities are calculated before applicable tax credits.

The federal adjusted gross income amounts listed may not be complete since some taxpayers do not report that information. Statistics from the returns that listed no figure for federal adjusted gross income are included in the first income classification of each table using levels of federal adjusted gross income. (See table 4 footnote for breakdown.)

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from nonresident and unallocated returns are included in the totals for the state.

For tables comparing calendar year General Fund receipts, the amounts shown are the taxes received during the specific processing period without regard to the tax year for which the liability was incurred.

Calendar years 1983 and 1982 withholding tax cash revenues are compared in Table 11. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the laibility was incurred. The economic growth which has occurred within the state is illustrated by these statistics.

An analysis of tax year 1981 corporate income tax returns by Nebraska taxable income classification is given in table 13. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Corporate Income Tax Rates

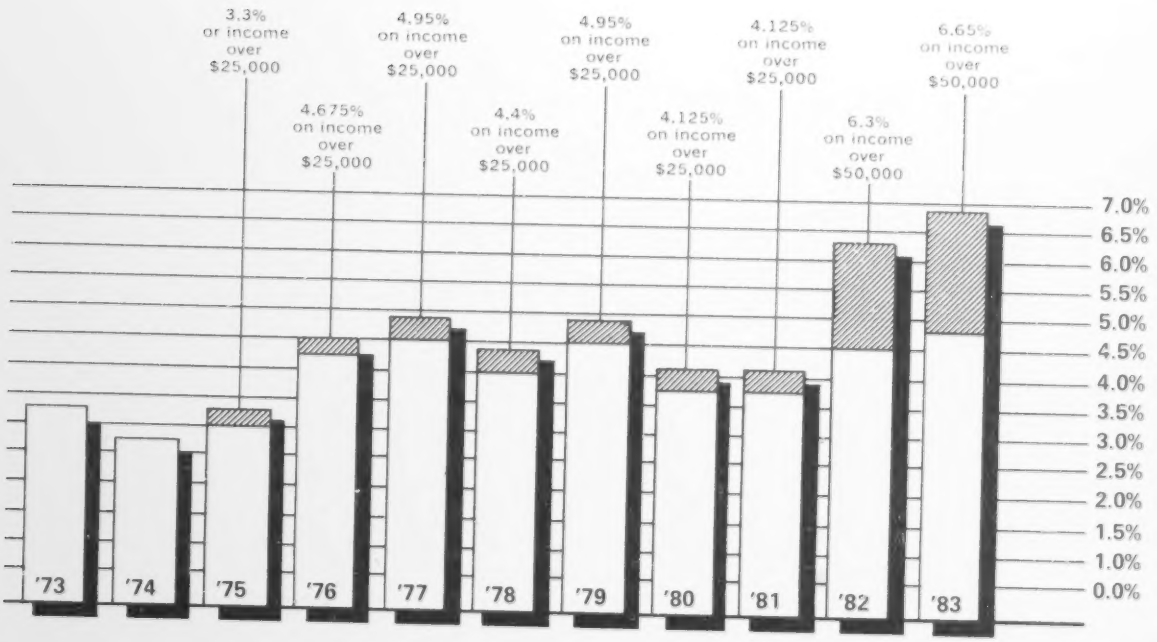


Table 1

1982 Individual Income Tax Statistics by County

Counties	Federal Adjusted Gross	Federal Income Tax	Nebraska Income Tax (Calculated)	Total Number of Returns	Returns With Liability	Percent With Liability	Returns Without Liability	Percent Without Liability
Adams	$ 227,666,426.23	$ 32,133,818.34	$ 5,784,156.66	13,693	10,327	75.4%	3,366	24.6%
Antelope	41,486,917.70	5,067,937.76	912,230.36	3,382	2,187	64.7	1,195	35.3
Arthur	1,494,875.45	142,573.63	25,662.55	159	97	61.0	62	39.0
Banner	3,143,594.60	475,595.16	85,604.98	205	139	67.8	66	32.2
Blaine	4,059,574.01	549,850.49	98,976.06	342	213	62.3	129	37.7
Boone	41,591,155.47	4,953,014.19	891,549.22	3,427	2,205	64.3	1,222	35.7
Box Butte	115,319,107.61	16,402,425.34	2,952,469.21	6,130	4,677	76.3	1,453	23.7
Boyd	14,519,645.97	1,506,529.24	271,185.77	1,550	844	54.5	706	45.5
Brown	23,270,952.64	3,075,931.39	553,665.97	1,870	1,186	63.4	684	36.6
Buffalo	265,645,664.63	30,276,948.09	5,449,199.17	15,288	11,418	74.7	3,870	25.3
Burt	53,312,890.12	6,528,199.35	1,175,094.67	3,909	2,547	65.2	1,362	34.8
Butler	59,118,924.04	7,575,287.69	1,363,551.33	4,177	2,924	70.0	1,253	30.0
Cass	137,354,826.49	17,441,683.23	3,139,536.73	8,346	6,316	75.7	2,030	24.3
Cedar	53,548,780.80	6,350,642.41	1,143,117.00	4,502	2,851	63.3	1,651	36.7
Chase	31,983,373.02	4,423,764.04	796,283.64	2,137	1,497	70.1	640	29.9
Cherry	32,100,897.82	4,255,294.80	765,962.10	2,533	1,624	64.1	909	35.9
Cheyenne	74,355,317.01	10,601,123.07	1,908,218.49	4,544	3,385	74.5	1,159	25.5
Clay	61,020,190.60	8,313,920.82	1,496,539.23	3,864	2,758	71.4	1,106	28.6
Colfax	69,576,853.01	8,936,062.98	1,608,513.24	4,830	3,385	70.1	1,445	29.9
Cuming	67,310,319.39	8,604,380.45	1,548,798.92	4,586	3,261	71.1	1,325	28.9
Custer	77,141,758.26	9,354,132.41	1,683,762.95	5,982	3,886	65.0	2,096	35.0
Dakota	111,029,100.49	13,825,788.48	2,488,690.73	7,048	5,187	73.6	1,861	26.4
Dawes	52,085,055.78	6,142,219.72	1,105,776.89	3,770	2,568	68.1	1,202	31.9
Dawson	162,737,517.90	19,457,444.44	3,502,383.92	9,792	7,267	74.2	2,525	25.8
Deuel	17,868,945.28	2,636,242.79	474,539.18	1,143	793	69.4	350	30.6
Dixon	34,852,010.41	3,889,697.71	700,161.73	2,937	1,903	64.8	1,034	35.2
Dodge	273,245,850.11	36,487,941.65	6,567,869.45	16,635	12,307	74.0	4,328	26.0
Douglas	3,783,693,941.77	548,175,668.39	98,672,495.53	197,071	150,987	76.6	46,084	23.4
Dundy	20,931,906.69	2,912,024.71	524,163.85	1,220	820	67.2	400	32.8
Fillmore	55,139,327.59	7,592,871.39	1,366,731.87	3,509	2,573	73.3	936	26.7
Franklin	28,875,095.00	3,590,191.24	646,226.72	2,111	1,440	68.2	671	31.8
Frontier	20,826,059.64	2,824,978.96	508,497.00	1,416	983	69.4	433	30.6
Furnas	47,144,741.67	6,063,112.01	1,091,369.96	3,362	2,281	67.8	1,081	32.2
Gage	155,712,471.75	19,625,480.71	3,532,639.29	10,739	7,690	71.6	3,049	28.4
Garden	15,510,321.20	2,087,321.25	375,713.23	1,169	771	66.0	398	34.0
Garfield	12,679,510.22	1,386,591.11	249,590.00	1,196	729	61.0	467	39.0
Gosper	14,074,350.95	1,954,391.97	351,793.27	859	640	74.5	219	25.5
Grant	7,188,883.75	950,852.26	171,148.73	542	385	71.0	157	29.0
Greeley	16,471,887.75	1,879,137.05	338,246.22	1,541	918	59.6	623	40.4
Hall	365,244,507.68	49,040,370.89	8,827,367.30	22,193	16,768	75.6	5,425	24.4
Hamilton	62,520,333.66	8,243,252.06	1,483,775.89	3,906	2,941	75.3	965	24.7
Harlan	22,147,559.51	2,758,200.25	496,478.89	1,731	1,141	65.9	590	34.1
Hayes	3,854,999.83	487,657.28	87,780.22	311	203	65.3	108	34.7
Hitchcock	26,636,499.43	3,466,492.35	623,971.03	1,855	1,299	70.0	556	30.0
Holt	66,532,171.23	7,583,086.69	1,364,960.08	5,634	3,539	62.8	2,095	37.2
Hooker	5,945,969.33	776,051.29	139,684.56	486	322	66.3	164	33.7
Howard	34,532,052.21	4,009,302.37	721,682.37	2,687	1,796	66.8	891	33.2
Jefferson	61,715,179.58	8,150,432.57	1,467,103.55	4,575	3,100	67.8	1,475	32.2
Johnson	30,191,761.27	3,606,922.60	649,247.81	2,448	1,615	66.0	833	34.0
Kearney	51,946,202.54	7,707,559.13	1,387,375.56	2,846	2,224	78.1	622	21.9
Keith	66,367,142.82	8,690,723.91	1,564,335.58	4,215	3,100	73.5	1,115	26.5
Keya Paha	3,872,390.27	524,010.64	94,321.21	417	208	49.9	209	50.1
Kimball	43,308,093.90	7,595,073.38	1,367,113.18	2,182	1,664	76.3	518	23.7
Knox	52,432,190.64	5,763,361.57	1,037,402.16	5,038	2,975	59.1	2,063	40.9
Lancaster	1,999,352,858.14	214,626,967.48	38,633,525.84	86,090	67,694	78.6	18,396	21.4
Lincoln	247,886,546.75	32,531,661.18	5,855,716.85	15,028	10,694	71.2	4,334	28.8
Logan	5,409,225.75	640,184.25	115,233.38	425	278	65.4	147	34.6
Loup	2,555,212.36	363,163.16	65,369.50	228	124	54.4	104	45.6
Madison	236,689,981.05	30,928,187.09	5,567,117.32	14,982	11,233	75.0	3,749	25.0
McPherson	2,327,590.10	264,422.23	47,598.60	211	132	62.6	79	37.4
Merrick	48,846,791.48	6,189,842.99	1,114,193.00	3,549	2,460	69.3	1,089	30.7
Morrill	33,205,841.84	4,597,460.32	827,562.31	2,509	1,626	64.8	883	35.2
Nance	24,253,139.13	2,901,731.11	522,325.56	1,941	1,285	66.2	656	33.8
Nemaha	49,191,422.10	6,303,986.47	1,134,750.74	3,382	2,397	70.9	985	29.1
Nuckolls	39,964,242.53	4,910,592.04	883,912.83	2,959	2,035	68.8	924	31.2
Otoe	96,401,474.85	12,716,961.98	2,289,242.94	6,580	4,604	70.0	1,976	30.0
Pawnee	19,588,897.62	2,240,859.18	403,360.17	1,766	1,062	60.1	704	39.9
Perkins	25,125,292.78	3,477,712.72	625,999.21	1,516	1,092	72.0	424	28.0
Phelps	109,701,138.84	11,597,741.25	2,087,604.80	4,556	3,619	79.4	937	20.6
Pierce	43,294,920.38	5,230,602.35	941,499.45	3,317	2,248	67.8	1,069	32.2
Platte	219,068,658.39	29,463,280.51	5,303,391.99	12,945	10,042	77.6	2,903	22.4
Polk	39,478,938.04	5,342,730.10	961,698.24	2,502	1,809	72.3	693	27.7
Red Willow	95,257,174.04	13,003,570.39	2,340,676.79	5,752	4,381	76.2	1,371	23.8
Richardson	66,938,006.17	8,197,956.40	1,475,648.55	5,218	3,451	66.1	1,767	33.9
Rock	11,769,100.35	1,305,291.06	234,956.90	1,028	678	66.0	350	34.0
Saline	97,433,167.98	13,020,774.10	2,343,754.01	6,225	4,541	72.9	1,684	27.1
Sarpy	346,035,065.27	46,000,195.27	8,280,122.65	18,897	15,169	80.3	3,728	19.7
Saunders	122,375,653.16	15,686,388.61	2,823,542.99	8,151	5,916	72.6	2,235	27.4
Scotts Bluff	250,392,300.63	33,040,638.84	5,947,379.51	16,513	11,806	71.5	4,707	28.5
Seward	104,237,661.17	13,138,623.25	2,364,980.26	5,941	4,523	76.1	1,418	23.9
Sheridan	43,997,985.32	5,755,545.31	1,036,019.35	3,294	2,146	65.1	1,148	34.9
Sherman	16,906,342.97	1,739,854.09	313,172.43	1,713	1,005	58.7	708	41.3
Sioux	4,970,784.48	641,192.93	115,413.75	369	251	68.0	118	32.0
Stanton	18,537,548.55	2,158,120.43	388,457.92	1,469	990	67.4	479	32.6
Thayer	47,859,533.39	6,098,608.91	1,097,759.61	3,430	2,349	68.5	1,081	31.5
Thomas	5,799,886.38	685,545.58	123,395.39	446	289	64.8	157	35.2
Thurston	28,195,720.28	3,527,100.28	634,893.36	2,990	1,365	45.7	1,625	54.3
Valley	30,675,231.22	3,769,179.61	678,462.81	2,533	1,626	64.2	907	35.8
Washington	104,907,408.75	14,605,372.34	2,628,977.22	6,174	4,612	74.7	1,562	25.3
Wayne	45,565,185.29	5,480,205.60	986,441.76	3,333	2,350	70.5	983	29.5
Webster	28,978,151.55	3,729,096.78	671,233.44	2,219	1,467	66.1	752	33.9
Wheeler	3,849,636.33	414,023.08	74,528.34	372	242	65.1	130	34.9
York	112,421,547.72	15,686,227.56	2,823,540.66	6,606	5,014	75.9	1,592	24.1
Subtotal	**12,011,780,339.85**	**1,568,861,164.53**	**282,398,175.64**	**689,199**	**509,469**	**73.9**	**179,730**	**26.1**
Nonresident and Unallocated Returns	2,058,713,790.57	98,785,559.61	17,800,512.27	60,556	52,331	86.4	8,225	13.6
Total	**$14,070,494,130.42**	**$1,667,646,724.14**	**$300,198,687.91**	**749,755**	**561,800**	**74.9**	**187,955**	**25.1**

Taxpayer	Spouse	Children	Other	Total Exemptions Claimed	Food Sales Tax Credit	Motor Fuels Tax Credit	Tax Paid to Other States Tax Credit*	Elderly Credit*	Energy Credit*
12,434	6,823	8,153	134	27,544	$ 771,232	$ 29,151.80	$ 29,914.18	$ 4,023.27	$ 26,747.43
3,154	1,957	2,524	24	7,659	214,452	103,539.41	—	—	9,929.67
152	97	111	0	360	10,080	7,083.35	.00	.00	—
195	149	183	0	527	14,756	10,426.73	—	.00	.00
317	201	264	1	783	21,924	22,158.32	.00	—	.00
3,159	1,851	2,411	33	7,454	208,712	105,918.80	11,514.45	—	—
5,624	3,412	4,641	79	13,756	385,168	75,290.82	4,837.50	—	17,773.57
1,452	859	972	12	3,295	92,260	64,782.08	—	—	.00
1,740	1,042	1,262	25	4,069	113,932	39,425.41	—	—	—
13,902	7,944	10,475	187	32,508	910,224	109,393.75	15,362.66	1,995.77	35,584.89
3,689	2,231	2,458	49	8,427	235,956	74,726.30	15,134.26	—	—
3,813	2,200	2,816	28	8,857	247,996	84,385.82	4,138.65	—	—
7,705	4,682	6,057	88	18,532	518,896	53,944.89	60,291.25	3,081.00	17,492.65
4,246	2,547	3,961	31	10,785	301,980	148,176.82	12,981.56	—	3,523.02
1,930	1,254	1,569	17	4,770	133,560	24,017.81	3,874.65	—	—
2,299	1,407	1,675	33	5,414	151,592	105,185.36	—	—	—
4,156	2,433	2,935	35	9,559	267,652	21,712.63	33,016.01	1,668.72	4,018.21
3,561	2,233	2,679	39	8,512	238,336	44,667.95	5,819.36	—	4,195.07
4,414	2,606	3,298	30	10,348	289,744	111,658.51	—	—	—
4,157	2,509	3,417	32	10,115	283,220	108,479.36	4,557.48	758.93	4,423.98
5,617	3,475	3,953	33	13,078	366,184	181,646.84	2,119.80	—	14,424.70
6,485	3,767	5,863	141	16,256	455,168	37,129.27	781,845.78	—	21,709.60
3,437	1,965	2,413	37	7,852	219,856	53,853.77	3,585.72	—	5,755.13
8,996	5,642	7,247	116	22,001	616,028	108,042.59	10,270.08	—	29,328.00
1,039	631	699	4	2,373	66,444	10,048.66	16,527.59	—	37,413.86
2,711	1,646	2,186	29	6,572	184,016	75,150.26	57,698.09	—	—
15,120	8,971	11,278	247	35,616	997,248	101,440.70	27,122.40	2,231.23	37,693.75
177,543	84,395	136,797	3,923	402,658	11,274,424	35,548.36	2,128,648.17	54,319.43	254,754.28
1,109	705	745	7	2,566	71,848	28,001.26	15,859.36	.00	—
3,214	1,952	2,219	33	7,418	207,704	57,289.84	5,306.03	684.42	—
1,922	1,174	1,231	10	4,337	121,436	49,577.24	22,215.13	—	—
1,316	820	947	14	3,097	86,716	31,881.00	2,201.61	—	—
3,154	1,906	2,019	27	7,106	198,968	48,938.96	7,485.44	—	—
9,900	5,755	6,083	88	21,826	611,128	105,015.75	41,803.40	—	—
1,103	670	635	13	2,421	67,788	28,649.17	—	—	14,442.70
1,118	674	777	2	2,571	71,988	38,462.15	—	—	—
771	535	534	8	1,848	51,744	6,416.56	2,640.81	—	—
509	325	442	4	1,280	35,840	37,737.68	—	.00	—
1,448	796	1,212	10	3,466	97,048	86,434.18	—	.00	.00
20,114	11,268	15,530	336	47,248	1,322,944	62,089.28	40,335.51	—	—
3,516	2,296	2,960	34	8,806	246,568	38,625.57	3,214.86	4,182.88	39,249.68
1,601	952	1,003	10	3,566	99,848	21,836.23	15,461.72	—	—
296	193	218	2	709	19,852	9,080.85	—	—	—
1,710	1,108	1,277	16	4,111	115,108	19,297.23	11,108.32	.00	.00
5,228	3,074	4,356	37	12,695	355,460	190,743.74	2,780.83	—	5,485.84
455	279	327	3	1,064	29,792	21,612.28	—	—	8,991.10
2,484	1,590	2,055	19	6,148	172,144	60,288.85	2,132.71	.00	—
4,259	2,481	2,480	29	9,249	258,972	55,541.42	16,538.74	—	5,548.70
2,311	1,378	1,464	26	5,179	145,012	57,512.17	3,764.34	—	16,072.43
2,612	1,624	1,924	17	6,177	172,956	32,444.62	6,092.12	—	5,256.50
3,758	2,352	2,851	40	9,001	252,028	34,052.92	25,575.84	—	—
401	254	284	2	941	26,348	25,398.83	—	—	—
1,962	1,237	1,553	33	4,785	133,980	10,077.53	24,324.69	—	.00
4,723	2,804	3,556	42	11,125	311,500	178,173.46	976.13	—	—
78,050	40,166	50,922	1,127	170,265	4,767,420	74,281.60	247,953.45	22,769.69	131,802.23
13,737	8,276	10,955	216	33,184	929,152	86,057.31	17,928.76	2,031.97	73,762.74
392	282	379	2	1,055	29,540	11,646.46	—	.00	—
218	135	149	2	504	14,112	6,853.36	.00	—	.00
13,706	8,058	10,631	151	32,546	911,288	120,057.71	14,658.43	1,497.97	44,620.37
193	132	156	1	482	13,496	9,074.49	—	—	—
3,293	2,051	2,047	32	8,080	226,240	66,247.23	1,995.52	.00	—
2,376	1,527	1,774	25	5,702	159,656	76,225.00	2,339.04	—	—
1,836	1,081	1,364	19	4,300	120,400	44,397.78	—	—	—
3,170	1,908	2,418	35	7,261	203,308	35,844.17	53,869.87	—	4,041.12
2,697	1,652	1,833	21	6,203	173,684	53,211.10	19,811.45	—	5,523.98
6,068	3,512	4,071	51	13,702	383,656	77,434.71	57,078.44	—	3,680.62
1,641	978	865	17	3,501	98,028	53,002.79	10,768.77	—	—
1,378	909	1,089	6	3,382	94,696	9,332.52	8,038.70	—	—
4,110	2,521	2,979	35	9,645	270,060	28,127.26	8,199.91	—	—
3,097	1,956	2,360	29	7,442	208,376	101,695.28	1,994.16	—	6,610.60
11,705	6,891	9,851	121	28,568	799,904	125,145.83	17,620.02	—	—
2,299	1,421	1,650	20	5,390	150,920	33,333.24	3,698.26	—	16,796.80
5,255	3,149	3,837	49	12,290	344,120	33,075.52	45,777.56	1,989.00	9,012.72
4,859	2,785	3,046	42	10,732	300,496	53,581.06	96,210.31	—	13,373.90
953	588	769	11	2,321	64,988	51,107.63	—	—	—
5,739	3,419	3,904	52	13,114	367,192	95,603.73	12,382.16	1,001.82	6,347.50
16,291	8,573	14,053	282	39,199	1,097,572	22,268.35	184,810.49	25,406.36	28,186.41
7,493	4,374	5,774	94	17,735	496,580	122,411.86	16,457.83	1,876.48	15,004.85
15,043	8,962	11,961	329	36,295	1,016,260	183,791.15	46,150.77	2,573.99	37,259.05
5,472	3,511	4,234	57	13,274	371,672	44,480.06	7,626.18	816.53	9,458.68
3,017	1,818	2,346	31	7,212	201,936	97,800.79	1,503.12	—	23,125.56
1,597	952	1,216	14	3,779	105,812	65,930.32	—	—	—
334	190	208	3	735	20,580	18,686.12	—	.00	.00
1,356	824	1,106	12	3,298	92,344	33,394.17	—	—	5,610.85
3,155	1,972	2,139	16	7,282	203,896	59,356.55	13,805.55	—	—
418	277	352	2	1,049	29,372	23,868.98	208.46	—	—
2,832	1,383	2,847	87	7,149	200,172	54,313.87	14,244.09	.00	—
2,347	1,439	1,682	22	5,490	153,720	54,154.25	—	—	2,377.00
5,584	3,441	4,453	54	13,532	378,896	45,523.98	51,263.48	—	17,774.97
3,043	1,901	2,091	27	7,067	197,876	69,492.56	6,410.13	—	16,186.01
2,093	1,236	1,288	26	4,643	130,004	47,870.60	4,124.94	—	—
357	206	280	1	844	23,632	24,729.14	758.53	—	.00
5,941	3,693	4,425	72	14,131	395,668	47,255.35	24,522.79	—	—
627,191	**345,280**	**468,870**	**9,462**	**1,450,803**	**40,622,484**	**5,542,829.02**	**4,492,372.68**	**154,445.24**	**1,172,056.39**
11,240	5,435	8,497	144	25,316	694,792	30,755.77	109,357.77	1,514.31	2,494.93
638,431	**350,715**	**477,367**	**9,606**	**1,476,119**	**41,317,276**	**5,573,584.79**	**4,601,730.45**	**155,959.55**	**1,174,551.32**

*Note: Credit's amounts suppressed to avoid disclosure, data included in totals.

Table 2

Nebraska Individual Income Tax Liability by County

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County				
Less Than $6,000	4,135	1,018	$ 45,568.34	0.8%
$ 6,000 — 12,000	2,541	2,340	279,048.23	4.8
$12,000 — 18,000	2,019	1,984	524,756.33	9.1
$18,000 — 30,000	2,959	2,951	1,506,554.78	26.0
$30,000 and Over	2,039	2,034	3,428,228.98	59.3
County Totals	**13,693**	**10,327**	**$5,784,156.66**	**100.0%**
Antelope County				
Less Than $6,000	1,311	230	$ 9,084.98	1.0%
$ 6,000 — 12,000	696	604	58,951.42	6.5
$12,000 — 18,000	550	539	124,153.56	13.6
$18,000 — 30,000	561	553	263,336.32	28.8
$30,000 and Over	264	261	456,704.08	50.1
County Totals	**3,382**	**2,187**	**$912,230.36**	**100.0%**
Arthur County				
Less Than $6,000	67	13	$ 510.82	2.0%
$ 6,000 — 12,000	43	36	2,793.06	10.9
$12,000 — 16,000	20	19	4,182.16	16.3
$16,000 — 20,000	12	12	3,643.22	14.2
$20,000 and Over	17	17	14,533.29	56.6
County Totals	**159**	**97**	**$25,662.55**	**100.0%**
Banner County				
Less Than $6,000	72	17	$ 543.37	0.6%
$ 6,000 — 12,000	41	30	2,771.94	3.2
$12,000 — 18,000	35	35	7,340.06	8.6
$18,000 — 30,000	31	31	17,845.06	20.9
$30,000 and Over	26	26	57,104.55	66.7
County Totals	**205**	**139**	**$85,604.98**	**100.0%**
Blaine County				
Less Than $6,000	138	25	$ 936.52	0.9%
$ 6,000 — 12,000	88	75	6,242.02	6.3
$12,000 — 18,000	55	53	12,568.12	12.7
$18,000 — 30,000	34	34	17,802.66	18.0
$30,000 and Over	27	26	61,426.74	62.1
County Totals	**342**	**213**	**$98,976.06**	**100.0%**
Boone County				
Less Than $6,000	1,359	241	$ 14,037.23	1.6%
$6,000 — $12,000	677	588	60,100.03	6.7
$12,000 — 18,000	551	540	133,474.50	15.0
$18,000 — 30,000	585	583	287,317.32	32.2
$30,000 and Over	255	253	396,620.14	44.5
County Totals	**3,427**	**2,205**	**$891,549.22**	**100.0%**
Box Butte County				
Less Than $6,000	1,720	383	$ 15,965.38	0.5%
$ 6,000 — 12,000	885	796	86,179.27	2.9
$12,000 — 18,000	735	717	180,896.54	6.1
$18,000 — 30,000	1,450	1,446	800,624.69	27.2
$30,000 and Over	1,340	1,335	1,868,803.33	63.3
County Totals	**6,130**	**4,677**	**$2,952,469.21**	**100.0%**
Boyd County				
Less Than $6,000	788	130	$ 5,249.44	1.9%
$ 6,000 — 12,000	318	276	24,137.43	8.9
$12,000 — 18,000	206	201	44,099.37	16.3
$18,000 — 30,000	159	158	73,809.01	27.2
$30,000 and Over	79	79	123,890.52	45.7
County Totals	**1,550**	**844**	**271,185.77**	**100.0%**
Brown County				
Less Than $6,000	751	132	$ 3,895.76	0.7%
$ 6,000 — 12,000	416	357	33,822.99	6.1
$12,000 — 18,000	279	275	63,326.16	11.5
$18,000 — 30,000	278	276	136,865.78	24.7
$30,000 and Over	146	146	315,755.28	57.0
County Totals	**1,870**	**1,186**	**$553,665.97**	**100.0%**
Buffalo County				
Less Than $6,000	4,743	1,206	$ 46,562.19	0.8%
$ 6,000 — 12,000	2,775	2,504	282,132.12	5.2
$12,000 — 18,000	2,385	2,348	603,126.11	11.1
$18,000 — 30,000	3,375	3,357	1,702,207.33	31.2
$30,000 and Over	2,010	2,003	2,815,171.42	51.7
County Totals	**15,288**	**11,418**	**$5,449,199.17**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Burt County				
Less Than $6,000	1,490	245	$ 9,005.76	0.8%
$ 6,000 — 12,000	759	653	64,951.69	5.5
$12,000 — 18,000	604	595	141,040.84	12.0
$18,000 — 30,000	694	694	347,200.16	29.5
$30,000 and Over	362	360	612,896.22	52.2
County Totals	**3,909**	**2,547**	**$1,175,094.67**	**100.0%**
Butler County				
Less Than $6,000	1,432	290	$ 16,232.38	1.2%
$ 6,000 — 12,000	805	704	75,300.47	5.5
$12,000 — 18,000	645	637	161,870.85	11.9
$18,000 — 30,000	850	849	434,622.74	31.9
$30,000 and Over	445	444	675,524.89	49.5
County Totals	**4,177**	**2,924**	**$1,363,551.33**	**100.0%**
Cass County				
Less Than $6,000	2,383	519	$ 22,055.42	0.7%
$ 6,000 — 12,000	1,512	1,379	157,161.23	5.0
$12,000 — 18,000	1,261	1,242	313,702.04	10.0
$18,000 — 30,000	1,921	1,908	987,136.90	31.4
$30,000 and Over	1,269	1,268	1,659,481.14	52.9
County Totals	**8,346**	**6,316**	**$3,139,536.73**	**100.0%**
Cedar County				
Less Than $6,000	1,804	299	$ 11,514.16	1.0%
$ 6,000 — 12,000	956	824	85,496.02	7.5
$12,000 — 18,000	722	714	166,596.66	14.6
$18,000 — 30,000	672	667	316,124.32	27.6
$30,000 and Over	348	347	563,385.84	49.3
County Totals	**4,502**	**2,851**	**$1,143,117.00**	**100.0%**
Chase County				
Less Than $6,000	724	139	$ 17,571.55	2.2%
$ 6,000 — 12,000	397	350	34,687.68	4.4
$12,000 — 18,000	337	332	80,821.13	10.1
$18,000 — 30,000	416	415	201,688.98	25.3
$30,000 and Over	263	261	461,514.30	58.0
County Totals	**2,137**	**1,497**	**$796,283.64**	**100.0%**
Cherry County				
Less Than $6,000	1,026	213	$ 11,768.97	1.5%
$ 6,000 — 12,000	586	504	50,812.92	6.6
$12,000 — 18,000	349	342	80,259.29	10.5
$18,000 — 30,000	349	346	166,848.13	21.8
$30,000 and Over	223	219	456,272.79	59.6
County Totals	**2,533**	**1,624**	**$765,962.10**	**100.0%**
Cheyenne County				
Less Than $6,000	1,356	301	$ 12,899.23	0.7%
$ 6,000 — 12,000	924	831	84,086.43	4.4
$12,000 — 18,000	653	645	157,995.78	8.3
$18,000 — 30,000	913	911	470,378.77	24.6
$30,000 and Over	698	697	1,182,858.28	62.0
County Totals	**4,544**	**3,385**	**$1,908,218.49**	**100.0%**
Clay County				
Less Than $6,000	1,266	253	$ 10,358.50	0.7%
$ 6,000 — 12,000	685	610	66,343.61	4.4
$12,000 — 18,000	625	613	156,207.84	10.4
$18,000 — 30,000	808	803	415,934.77	27.8
$30,000 and Over	480	479	847,694.51	56.7
County Totals	**3,864**	**2,758**	**$1,496,539.23**	**100.0%**
Colfax County				
Less Than $6,000	1,633	319	$ 13,206.45	0.8%
$ 6,000 — 12,000	936	822	86,628.10	5.4
$12,000 — 18,000	754	741	183,054.11	11.4
$18,000 — 30,000	1,001	997	515,711.03	32.0
$30,000 and Over	506	506	809,913.55	50.4
County Totals	**4,830**	**3,385**	**$1,608,513.24**	**100.0%**
Cuming County				
Less Than $6,000	1,526	350	$ 11,777.52	0.8%
$ 6,000 — 12,000	913	785	80,809.60	5.2
$12,000 — 18,000	729	716	183,213.43	11.8
$18,000 — 30,000	934	928	460,311.66	29.7
$30,000 and Over	484	482	812,686.71	52.5
County Totals	**4,586**	**3,261**	**$1,548,798.92**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than $6,000	2,294	391	$ 14,426.36	0.9%
$ 6,000 — 12,000	1,198	1,029	100,373.10	6.0
$12,000 — 18,000	956	947	226,942.65	13.4
$18,000 — 30,000	1,000	990	491,677.26	29.2
$30,000 and Over	534	529	850,343.58	50.5
County Totals	**5,982**	**3,886**	**$1,683,762.95**	**100.0%**
Dakota County				
Less Than $6,000	2,140	439	$ 19,247.91	0.8%
$ 6,000 — 12,000	1,231	1,109	119,022.39	4.8
$12,000 — 18,000	1,177	1,160	293,356.52	11.8
$18,000 — 30,000	1,591	1,572	773,596.97	31.0
$30,000 and Over	909	907	1,283,466.94	51.6
County Totals	**7,048**	**5,187**	**$2,488,690.73**	**100.0%**
Dawes County				
Less Than $6,000	1,383	283	$ 9,675.86	0.9%
$ 6,000 — 12,000	763	683	67,908.79	6.1
$12,000 — 18,000	480	469	112,931.24	10.2
$18,000 — 30,000	717	708	357,128.15	32.3
$30,000 and Over	427	425	558,132.85	50.5
County Totals	**3,770**	**2,568**	**$1,105,776.89**	**100.0%**
Dawson County				
Less Than $6,000	2,986	684	$ 31,611.04	0.9%
$ 6,000 — 12,000	1,653	1,462	157,292.81	4.5
$12,000 — 18,000	1,692	1,671	420,800.88	12.0
$18,000 — 30,000	2,225	2,217	1,087,904.53	31.1
$30,000 and Over	1,236	1,233	1,804,774.66	51.5
County Totals	**9,792**	**7,267**	**$3,502,383.92**	**100.0%**
Deuel County				
Less Than $6,000	385	80	$ 2,878.37	0.6%
$ 6,000 — 12,000	245	206	20,160.88	4.2
$12,000 — 18,000	151	147	34,922.08	7.4
$18,000 — 30,000	210	209	103,150.91	21.7
$30,000 and Over	152	151	313,426.94	66.1
County Totals	**1,143**	**793**	**$474,539.18**	**100.0%**
Dixon County				
Less Than $6,000	1,164	210	$ 9,822.26	1.4%
$ 6,000 — 12,000	609	538	55,172.95	7.9
$12,000 — 18,000	478	471	111,107.51	15.9
$18,000 — 30,000	474	473	230,357.64	32.9
$30,000 and Over	212	211	293,701.37	41.9
County Totals	**2,937**	**1,903**	**$700,161.73**	**100.0%**
Dodge County				
Less Than $6,000	5,179	1,181	$ 41,676.86	0.6%
$ 6,000 — 12,000	2,839	2,566	281,159.26	4.3
$12,000 — 18,000	2,260	2,222	562,288.05	8.6
$18,000 — 30,000	3,582	3,576	1,850,251.98	28.2
$30,000 and Over	2,775	2,762	3,832,493.30	58.3
County Totals	**16,635**	**12,307**	**$6,567,869.45**	**100.0%**
Douglas County				
Less Than $6,000	59,230	15,915	$ 813,250.83	0.8%
$ 6,000 — 12,000	33,816	31,719	3,934,210.66	4.0
$12,000 — 18,000	26,121	25,767	7,166,867.69	7.3
$18,000 — 30,000	39,682	39,469	20,960,426.62	21.2
$30,000 and Over	38,222	38,117	65,797,739.73	66.7
County Totals	**197,071**	**150,987**	**$98,672,495.53**	**100.0%**
Dundy County				
Less Than $6,000	446	89	$ 18,811.37	3.6%
$ 6,000 — 12,000	266	228	22,230.60	4.2
$12,000 — 18,000	183	180	41,254.58	7.9
$18,000 — 30,000	185	185	93,722.41	17.9
$30,000 and Over	140	138	348,144.89	66.4
County Totals	**1,220**	**820**	**$524,163.85**	**100.0%**
Fillmore County				
Less Than $6,000	1,088	231	$ 7,018.56	0.5%
$ 6,000 — 12,000	634	571	65,511.55	4.8
$12,000 — 18,000	593	581	140,073.47	10.2
$18,000 — 30,000	742	738	373,836.03	27.4
$30,000 and Over	452	452	780,292.26	57.1
County Totals	**3,509**	**2,573**	**$1,366,731.87**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than $6,000	755	139	$ 4,952.60	0.8%
$ 6,000 — 12,000	447	401	40,568.52	6.3
$12,000 — 18,000	352	346	82,168.16	12.7
$18,000 — 30,000	338	337	174,970.62	27.0
$30,000 and Over	219	217	343,566.82	53.2
County Totals	**2,111**	**1,440**	**$646,226.72**	**100.0%**
Frontier County				
Less Than $6,000	497	95	$ 3,798.47	0.7%
$ 6,000 — 12,000	253	226	23,360.86	4.6
$12,000 — 18,000	226	224	55,155.51	10.9
$18,000 — 30,000	265	265	136,166.11	26.8
$30,000 and Over	175	173	290,016.05	57.0
County Totals	**1,416**	**983**	**$508,497.00**	**100.0%**
Furnas County				
Less Than $6,000	1,189	203	$ 8,658.19	0.8%
$ 6,000 — 12,000	655	578	57,635.75	5.3
$12,000 — 18,000	530	518	126,778.92	11.6
$18,000 — 30,000	649	646	337,158.35	30.9
$30,000 and Over	339	336	561,138.75	51.4
County Totals	**3,362**	**2,281**	**$1,091,369.96**	**100.0%**
Gage County				
Less Than $6,000	3,545	718	$ 23,774.90	0.7%
$ 6,000 — 12,000	2,063	1,874	207,413.27	5.9
$12,000 — 18,000	1,673	1,654	425,167.77	12.0
$18,000 — 30,000	2,243	2,232	1,138,961.03	32.2
$30,000 and Over	1,215	1,212	1,737,322.32	49.2
County Totals	**10,739**	**7,690**	**$3,532,639.29**	**100.0%**
Garden County				
Less Than $6,000	426	74	$ 2,032.46	0.5%
$ 6,000 — 12,000	267	225	21,746.70	5.8
$12,000 — 18,000	166	163	39,609.23	10.5
$18,000 — 30,000	197	196	95,066.39	25.4
$30,000 and Over	113	113	217,258.45	57.8
County Totals	**1,169**	**771**	**$375,713.23**	**100.0%**
Garfield County				
Less Than $6,000	520	84	$ 3,026.39	1.2%
$ 6,000 — 12,000	264	236	23,266.74	9.3
$12,000 — 18,000	186	184	40,124.97	16.1
$18,000 — 30,000	162	162	81,776.41	32.8
$30,000 and Over	64	63	101,395.49	40.6
County Totals	**1,196**	**729**	**$249,590.00**	**100.0%**
Gosper County				
Less Than $6,000	251	54	$ 2,594.12	0.7%
$ 6,000 — 12,000	149	131	14,291.32	4.1
$12,000 — 18,000	151	149	36,617.05	10.4
$18,000 — 30,000	186	185	89,426.64	25.4
$30,000 and Over	122	121	208,864.14	59.4
County Totals	**859**	**640**	**351,793.27**	**100.0%**
Grant County				
Less Than $6,000	190	51	$ 3,430.62	2.0%
$ 6,000 — 12,000	148	131	11,770.82	6.6
$12,000 — 18,000	89	88	19,244.18	11.3
$18,000 — 30,000	68	68	35,092.04	20.5
$30,000 and Over	47	47	102,011.07	59.6
County Totals	**542**	**385**	**$171,148.73**	**100.0%**
Greeley County				
Less Than $6,000	679	101	$ 6,469.70	1.9%
$ 6,000 — 12,000	339	300	30,419.10	9.0
$12,000 — 18,000	234	231	57,082.23	16.9
$18,000 — 30,000	200	197	101,345.90	29.9
$30,000 and Over	89	89	142,929.29	42.3
County Totals	**1,541**	**918**	**$338,246.22**	**100.0%**
Hall County				
Less Than $6,000	6,724	1,729	$ 69,382.90	0.8%
$ 6,000 — 12,000	3,929	3,584	425,710.23	4.8
$12,000 — 18,000	3,431	3,368	870,449.71	9.9
$18,000 — 30,000	4,929	4,916	2,461,622.75	27.9
$30,000 and Over	3,180	3,171	5,000,201.71	56.6
County Totals	**22,193**	**16,768**	**$8,827,367.30**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than $6,000	1,124	251	$ 11,132.10	0.8%
$ 6,000 — 12,000	680	606	68,503.40	4.6
$12,000 — 18,000	595	683	166,140.63	11.2
$18,000 — 30,000	879	875	430,853.64	29.0
$30,000 and Over	528	526	807,146.12	54.4
County Totals	**3,906**	**2,941**	**$1,483,775.89**	**100.0%**
Harlan County				
Less Than $6,000	659	103	$ 4,361.76	0.9%
$ 6,000 — 12,000	324	295	28,972.95	5.8
$12,000 — 18,000	288	280	68,124.23	13.7
$18,000 — 30,000	300	298	147,268.24	29.7
$30,000 and Over	165	165	247,751.71	49.9
County Totals	**1,731**	**1,141**	**$496,478.89**	**100.0%**
Hayes County				
Less Than $6,000	109	11	$ 4,435.55	5.1%
$ 6,000 — 12,000	73	63	6,255.25	7.1
$12,000 — 18,000	48	48	11,808.48	13.5
$18,000 — 30,000	55	55	28,277.40	32.2
$30,000 and Over	26	26	37,003.54	42.1
County Totals	**311**	**203**	**87,780.22**	**100.0%**
Hitchcock County				
Less Than $6,000	607	105	$ 4,445.13	0.7%
$ 6,000 — 12,000	346	297	27,658.31	4.4
$12,000 — 18,000	311	307	74,720.94	12.0
$18,000 — 30,000	394	393	199,198.19	31.9
$30,000 and Over	197	197	317,948.46	51.0
County Totals	**1,855**	**1,299**	**623,971.03**	**100.0**
Holt County				
Less Than $6,000	2,345	433	$ 15,712.02	1.2%
$ 6,000 — 12,000	1,223	1,067	108,533.40	7.9
$12,000 — 18,000	824	809	183,819.33	13.5
$18,000 — 30,000	839	834	400,125.84	29.3
$30,000 and Over	403	396	656,769.49	48.1
County Totals	**5,634**	**3,539**	**$1,364,960.08**	**100.0%**
Hooker County				
Less Than $6,000	181	29	$ 2,489.71	1.8%
$ 6,000 — 12,000	119	108	9,444.03	6.8
$12,000 — 18,000	78	78	18,511.27	13.3
$18,000 — 30,000	72	71	37,255.04	26.6
$30,000 and Over	36	36	71,984.51	51.5
County Totals	**486**	**322**	**$139,684.56**	**100.0%**
Howard County				
Less Than $6,000	993	175	$ 10,433.35	1.4%
$ 6,000 — 12,000	539	475	49,925.59	6.9
$12,000 — 18,000	445	439	101,427.48	14.1
$18,000 — 30,000	501	499	248,044.36	34.4
$30,000 and Over	209	208	311,851.59	43.2
County Totals	**2,687**	**1,796**	**$721,682.37**	**100.0%**
Jefferson County				
Less Than $6,000	1,680	319	$ 12,791.51	0.9%
$ 6,000 — 12,000	941	840	86,941.03	5.9
$12,000 — 18,000	683	677	166,251.68	11.3
$18,000 — 30,000	874	870	453,220.17	30.9
$30,000 and Over	397	394	747,899.16	51.0
County Totals	**4,575**	**3,100**	**$1,467,103.55**	**100.0%**
Johnson County				
Less Than $6,000	912	143	$ 8,703.34	1.3%
$ 6,000 — 12,000	557	500	54,335.37	8.4
$12,000 — 18,000	373	368	86,665.05	13.4
$18,000 — 30,000	407	406	203,258.85	31.3
$30,000 and Over	199	198	296,285.20	45.6
County Totals	**2,448**	**1,615**	**$649,247.81**	**100.0%**
Kearney County				
Less Than $6,000	742	186	$ 7,600.83	0.5%
$ 6,000 — 12,000	496	444	49,155.42	3.5
$12,000 — 18,000	447	435	112,088.48	8.1
$18,000 — 30,000	667	665	340,410.80	24.6
$30,000 and Over	494	494	878,120.03	63.3
County Totals	**2,846**	**2,224**	**$1,387,375.56**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than $6,000	1,315	315	$ 16,071.86	1.0%
$ 6,000 — 12,000	848	761	83,682.30	5.4
$12,000 — 18,000	617	598	145,975.69	9.3
$18,000 — 30,000	882	877	436,750.03	27.9
$30,000 and Over	553	549	881,854.70	56.4
County Totals	**4,215**	**3,100**	**$1,564,335.58**	**100.0%**
Keya Paha County				
Less Than $6,000	224	33	$ 1,025.84	1.1%
$ 6,000 — 12,000	78	60	4,824.84	5.1
$12,000 — 18,000	58	58	12,450.08	13.2
$18,000 — 30,000	40	40	22,197.20	23.5
$30,000 and Over	17	17	53,823.25	57.1
County Totals	**417**	**208**	**$94,321.21**	**100.0%**
Kimball County				
Less Than $6,000	621	155	$ 5,205.74	0.4%
$ 6,000 — 12,000	368	327	33,231.43	2.4
$12,000 — 18,000	325	318	77,716.86	5.7
$18,000 — 30,000	478	474	246,521.82	18.0
$30,000 and Over	390	390	1,004,437.33	73.5
County Totals	**2,182**	**1,664**	**$1,367,113.18**	**100.0%**
Knox County				
Less Than $6,000	2,276	372	$ 11,220.49	1.1%
$ 6,000 — 12,000	1,070	940	90,692.38	8.7
$12,000 — 18,000	724	706	170,549.61	16.5
$18,000 — 30,000	692	685	331,882.24	32.0
$30,000 and Over	276	272	433,057.44	41.7
County Totals	**5,038**	**2,975**	**$1,037,402.16**	**100.0%**
Lancaster County				
Less Than $6,000	23,974	7,107	$ 296,204.49	0.8%
$ 6,000 — 12,000	15,467	14,328	1,774,821.03	4.6
$12,000 — 18,000	12,289	12,077	3,322,036.30	8.6
$18,000 — 30,000	18,317	18,205	9,413,819.73	24.3
$30,000 and Over	16,043	1 ,977	23,826,644.29	61.7
County Totals	**86,090**	**67,694**	**$38,633,525.84**	**100.0%**
Lincoln County				
Less Than $6,000	5,026	1,032	$ 37,711.33	0.6%
$ 6,000 — 12,000	2,478	2,184	224,498.70	3.8
$12,000 — 18,000	1,740	1,711	409,961.14	7.0
$18,000 — 30,000	3,169	3,158	1,619,319.97	27.7
$30,000 and Over	2,615	2,609	3,564,225.71	60.9
County Totals	**15,028**	**10,694**	**$5,855,716.85**	**100.0%**
Logan County				
Less Than $6,000	159	23	$ 858.40	0.7%
$ 6,000 — 12,000	85	76	6,664.26	5.8
$12,000 — 18,000	74	72	16,021.18	13.9
$18,000 — 30,000	68	68	30,989.38	26.9
$30,000 and Over	39	39	60,700.16	52.7
County Totals	**425**	**278**	**$115,233.38**	**100.0%**
Loup County				
Less Than $6,000	111	13	$ 286.70	0.4%
$ 6,000 — 12,000	41	36	3,604.72	5.5
$12,000 — 18,000	38	37	8,734.76	13.4
$18,000 — 30,000	26	26	13,147.46	20.1
$30,000 and Over	12	12	39,595.86	60.6
County Totals	**228**	**124**	**$65,369.50**	**100.0%**
Madison County				
Less Than $6,000	4,542	1,068	$ 40,378.72	0.7%
$ 6,000 — 12,000	2,725	2,497	281,266.60	5.1
$12,000 — 18,000	2,285	2,260	580,001.24	10.4
$18,000 — 30,000	3,560	3,547	1,800,338.45	32.3
$30,000 and Over	1,870	1,861	2,865,132.31	51.5
County Totals	**14,982**	**11,233**	**$5,567,117.32**	**100.0%**
McPherson County				
Less Than $6,000	88	20	$ 581.44	1.2%
$ 6,000 — 12,000	49	40	4,107.78	8.6
$12,000 — 18,000	35	33	7,931.52	16.7
$18,000 — 30,000	25	25	12,901.22	27.1
$30,000 and Over	14	14	22,076.64	46.4
County Totals	**211**	**132**	**$47,598.60**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than $6,000	1,232	227	$ 8,907.70	0.8%
$ 6,000 — 12,000	684	608	62,469.52	5.6
$12,000 — 18,000	630	623	150,605.13	13.5
$18,000 — 30,000	660	659	336,066.96	30.2
$30,000 and Over	343	343	556,143.69	49.9
County Totals	**3,549**	**2,460**	**$1,114,193.00**	**100.0%**
Morrill County				
Less Than $6,000	274	159	$ 6,425.26	0.8%
$ 6,000 — 12,000	490	432	42,109.07	5.1
$12,000 — 18,000	375	370	86,228.31	10.4
$18,000 — 30,000	428	425	215,989.22	26.1
$30,000 and Over	242	240	476,810.45	57.6
County Totals	**2,509**	**1,626**	**$827,562.31**	**100.0%**
Nance County				
Less Than $6,000	729	135	$ 5,764.68	1.1%
$ 6,000 — 12,000	400	341	34,363.29	6.6
$12,000 — 18,000	317	315	77,816.46	14.9
$18,000 — 30,000	343	343	172,105.21	32.9
$30,000 and Over	152	151	232,275.92	44.5
County Totals	**1,941**	**1,285**	**$522,325.86**	**100.0%**
Nemaha County				
Less Than $6,000	1,123	215	$ 11,660.93	1.0%
$ 6,000 — 12,000	641	574	60,957.79	5.4
$12,000 — 18,000	515	510	121,987.07	10.8
$18,000 — 30,000	705	701	354,580.85	31.2
$30,000 and Over	398	397	585,564.10	51.6
County Totals	**3,382**	**2,397**	**$1,134,750.74**	**100.0%**
Nuckolls County				
Less Than $6,000	1,077	215	$ 7,897.48	0.9%
$ 6,000 — 12,000	544	489	$ 53,436.96	6.0
$12,000 — 18,000	455	452	109,146.96	12.4
$18,000 — 30,000	588	586	299,467.64	33.9
$30,000 and Over	295	293	413,963.79	46.8
County Totals	**2,959**	**2,035**	**$883,912.83**	**100.0%**
Otoe County				
Less Than $6,000	2,254	423	$ 15,840.93	0.7%
$ 6,000 — 12,000	1,214	1,092	116,846.09	5.1
$12,000 — 18,000	968	951	237,926.46	10.4
$18,000 — 30,000	1,371	1,368	688,918.84	30.1
$30,000 and Over	773	770	1,229,710.62	53.7
County Totals	**6,580**	**4,604**	**$2,289,242.94**	**100.0%**
Pawnee County				
Less Than $6,000	746	107	$ 3,101.95	0.8%
$ 6,000 — 12,000	379	321	32,149.77	8.0
$12,000 — 18,000	261	256	59,705.06	14.8
$18,000 — 30,000	256	255	131,070.59	32.4
$30,000 and Over	124	123	177,332.80	44.0
County Totals	**1,766**	**1,062**	**$403,360.17**	**100.0%**
Perkins County				
Less Than $6,000	465	89	$ 2,718.93	0.4%
$ 6,000 — 12,000	271	229	23,724.71	3.8
$12,000 — 18,000	230	225	54,415.75	8.7
$18,000 — 30,000	318	317	163,388.34	26.1
$30,000 and Over	232	232	381,751.48	61.0
County Totals	**1,516**	**1,092**	**625,999.21**	**100.0**
Phelps County				
Less Than $6,000	1,181	342	$ 43,399.26	2.1%
$ 6,000 — 12,000	830	750	86,442.55	4.1
$12,000 — 18,000	733	720	183,476.49	8.8
$18,000 — 30,000	1,054	1,050	534,941.54	25.6
$30,000 and Over	758	757	1,239,344.96	59.4
County Totals	**4,556**	**3,619**	**2,087,604.80**	**100.0%**
Pierce County				
Less Than $6,000	1,179	199	$ 11,876.72	1.3%
$ 6,000 — 12,000	686	602	59,746.63	6.3
$12,000 — 18,000	519	515	120,510.85	12.8
$18,000 — 30,000	670	669	327,086.92	34.7
$30,000 and Over	263	263	422,278.33	44.9
County Totals	**3,317**	**2,248**	**$941,499.45**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than $6,000	3,649	996	$ 43,154.06	0.8%
$ 6,000 — 12,000	2,226	2,016	232,076.04	4.4
$12,000 — 18,000	2,032	2,005	529,460.52	10.0
$18,000 — 30,000	3,070	3,061	1,587,991.74	29.9
$30,000 and Over	1,968	1,964	2,910,709.63	54.9
County Totals	**12,945**	**10,042**	**$5,303,391.99**	**100.0%**
Polk County				
Less Than $6,000	783	164	$ 7,331.23	0.8%
$ 6,000 — 12,000	476	410	44,558.67	4.6
$12,000 — 18,000	391	387	96,456.38	10.0
$18,000 — 30,000	532	529	268,407.32	27.9
$30,000 and Over	320	319	544,944.64	56.7
County Totals	**2,502**	**1,809**	**$961,698.24**	**100.0%**
Red Willow County				
Less Than $6,000	1,665	404	$ 24,948.25	1.1%
$ 6,000 — 12,000	1,001	913	101,433.71	4.3
$12,000 — 18,000	933	917	233,235.13	10.0
$18,000 — 30,000	1,297	1,293	656,039.19	28.0
$30,000 and Over	856	854	1,325,020.51	56.6
County Totals	**5,752**	**4,381**	**$2,340,676.79**	**100.0%**
Richardson County				
Less Than $6,000	1,969	336	$ 11,135.74	0.8%
$ 6,000 — 12,000	1,076	961	96,419.79	6.5
$12,000 — 18,000	769	756	178,698.90	12.1
$18,000 — 30,000	925	919	469,589.81	31.8
$30,000 and Over	479	479	719,804.31	48.8
County Totals	**5,218**	**3,451**	**$1,475,648.55**	**100.0%**
Rock County				
Less Than $6,000	418	94	$ 2,274.08	1.0%
$ 6,000 — 12,000	217	193	19,382.96	8.2
$12,000 — 18,000	170	168	39,131.80	16.7
$18,000 — 30,000	158	158	77,934.65	33.1
$30,000 and Over	65	65	96,233.41	41.0
County Totals	**1,028**	**678**	**$234,956.90**	**100.0%**
Saline County				
Less Than $6,000	1,913	405	$ 21,518.81	0.9%
$ 6,000 — 12,000	1,116	972	103,392.83	4.4
$12,000 — 18,000	929	905	226,562.26	9.7
$18,000 — 30,000	1,418	1,412	747,367.16	31.9
$30,000 and Over	849	847	1,244,912.95	53.1
County Totals	**6,225**	**4,541**	**$2,343,754.01**	**100.0%**
Sarpy County				
Less Than $6,000	5,164	1,700	$ 70,148.79	0.8%
$ 6,000 — 12,000	3,374	3,177	387,353.99	4.7
$12,000 — 18,000	2,556	2,517	653,563.54	7.9
$18,000 — 30,000	3,839	3,821	1,906,723.61	23.0
$30,000 and Over	3,964	3,954	5,262,332.72	63.6
County Totals	**18,897**	**15,169**	**$8,280,122.65**	**100.0%**
Saunders County				
Less Than $6,000	2,555	531	$ 22,647.42	0.8%
$ 6,000 — 12,000	1,586	1,401	152,286.17	5.4
$12,000 — 18,000	1,222	1,203	297,570.75	10.5
$18,000 — 30,000	1,759	1,753	903,018.19	32.0
$30,000 and Over	1,029	1,028	1,448,020.46	51.3
County Totals	**8,151**	**5,916**	**$2,823,542.99**	**100.0%**
Scotts Bluff County				
Less Than $6,000	5,532	1,215	$ 55,700.22	1.0%
$ 6,000 — 12,000	3,147	2,814	295,658.57	5.0
$12,000 — 18,000	2,472	2,434	584,822.13	9.8
$18,000 — 30,000	3,388	3,379	1,660,571.04	27.9
$30,000 and Over	1,974	1,964	3,349,627.55	56.3
County Totals	**16,513**	**11,806**	**$5,947,379.51**	**100.0%**
Seward County				
Less Than $6,000	1,644	367	$ 14,080.52	0.6%
$ 6,000 — 12,000	1,014	902	98,194.88	4.2
$12,000 — 18,000	968	948	244,211.27	10.3
$18,000 — 30,000	1,440	1,434	712,850.99	30.1
$30,000 and Over	875	872	1,295,642.60	54.8
County Totals	**5,941**	**4,523**	**$2,364,980.26**	**100.0%**

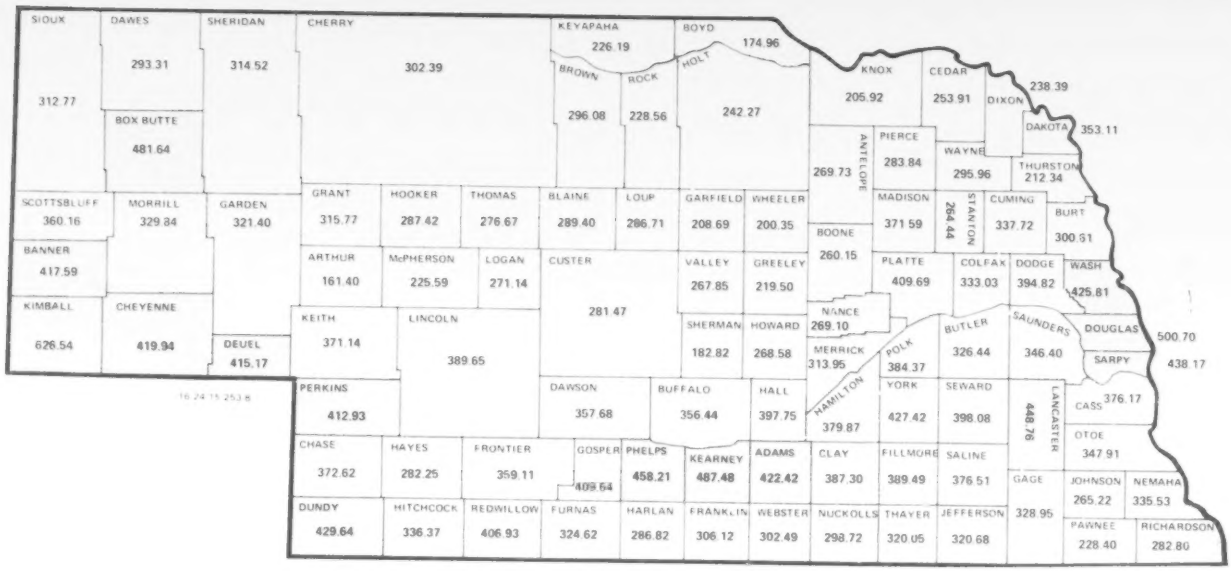
Continued – Table 2

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County				
Less Than $6,000	1,304	253	$ 11,975.51	1.2%
$ 6,000 — 12,000	697	613	56,851.97	5.5
$12,000 — 18,000	465	456	107,073.21	10.3
$18,000 — 30,000	498	494	241,345.22	23.3
$30,000 and Over	330	330	618,773.44	59.7
County Totals	**3,294**	**2,146**	**$1,036,019.35**	**100.0%**
Sherman County				
Less Than $6,000	767	114	$ 4,593.05	1.4%
$ 6,000 — 12,000	374	325	30,534.80	16.6
$12,000 — 18,000	253	249	58,280.80	17.2
$18,000 — 30,000	236	235	113,526.29	33.5
$30,000 and Over	83	82	106,237.49	31.3
County Total	**1,713**	**1,005**	**$313,172.43**	**100.0%**
Sioux County				
Less Than $6,000	129	21	$ 1,032.14	0.9%
$ 6,000 — 12,000	94	84	6,613.17	5.7
$12,000 — 18,000	63	63	15,701.75	13.6
$18,000 — 30,000	50	50	24,676.38	21.4
$30,000 and Over	33	33	67,390.31	58.4
County Total	**369**	**251**	**$115,413.75**	**100.0%**
Stanton County				
Less Than $6,000	521	94	$ 3,029.19	0.8%
$ 6,000 — 12,000	329	285	28,998.30	7.5
$12,000 — 18,000	210	205	47,480.30	12.2
$18,000 — 30,000	291	288	142,887.91	36.8
$30,000 and Over	118	118	166,062.22	42.7
County Totals	**1,469**	**990**	**$388,457.92**	**100.0%**
Thayer County				
Less Than $6,000	1,219	218	$ 9,602.68	0.9%
$ 6,000 — 12,000	679	613	61,581.12	5.6
$12,000 — 18,000	546	535	126,490.88	11.5
$18,000 — 30,000	611	609	310,470.42	28.3
$30,000 and Over	375	374	589,614.51	53.7
County Totals	**3,430**	**2,349**	**$1,097,759.61**	**100.0%**
Thomas County				
Less Than $6,000	161	22	$ 1,100.62	0.9%
$ 6,000 — 12,000	96	81	7,394.38	6.0
$12,000 — 18,000	59	58	13,469.23	10.9
$18,000 — 30,000	83	82	38,385.22	31.1
$30,000 and Over	47	46	63,045.94	51.1
County Totals	**446**	**289**	**$123,395.39**	**100.0%**
Thurston County				
Less Than $6,000	1,627	127	$ 3,401.91	0.5%
$ 6,000 — 12,000	429	361	36,493.33	5.7
$12,000 — 18,000	362	342	86,846.64	13.7
$18,000 — 30,000	381	352	180,123.62	28.4
$30,000 and Over	191	183	328,027.86	51.7
County Totals	**2,990**	**1,365**	**$634,893.36**	**100.0%**
Valley County				
Less Than $6,000	1,024	189	$ 7,681.26	1.1%
$ 6,000 — 12,000	495	433	44,195.35	6.5
$12,000 — 18,000	380	374	85,345.79	12.6
$18,000 — 30,000	436	432	210,875.89	31.1
$30,000 and Over	198	198	330,364.52	48.7
County Totals	**2,533**	**1,626**	**$678,462.81**	**100.0%**
Washington County				
Less Than $6,000	1,892	463	$ 22,888.93	0.9%
$ 6,000 — 12,000	1,108	997	111,364.90	4.2
$12,000 — 18,000	865	849	206,465.86	7.9
$18,000 — 30,000	1,348	1,343	672,984.88	25.6
$30,000 and Over	961	960	1,615,272.65	61.4
County Totals	**6,174**	**4,612**	**$2,628,977.22**	**100.0%**
Wayne County				
Less Than $6,000	1,145	242	$ 11,875.73	1.2%
$ 6,000 — 12,000	615	544	57,529.04	5.8
$12,000 — 18,000	571	564	139,935.79	14.2
$18,000 — 30,000	658	657	324,237.11	32.9
$30,000 and Over	344	343	452,864.09	45.9
County Totals	**3,333**	**2,350**	**$986,441.76**	**100.0%**
Webster County				
Less Than $6,000	825	129	$ 4,242.94	0.6%
$ 6,000 — 12,000	489	441	42,666.15	6.4
$12,000 — 18,000	332	326	78,519.81	11.7
$18,000 — 30,000	348	347	173,211.66	25.8
$30,000 and Over	225	224	372,592.88	55.5
County Totals	**2,219**	**1,467**	**$671,233.44**	**100.0%**
Wheeler County				
Less Than $6,000	157	38	$ 1,027.02	1.4%
$ 6,000 — 12,000	85	76	7,599.29	10.2
$12,000 — 18,000	66	64	14,925.89	20.0
$18,000 — 30,000	44	44	22,610.20	30.3
$30,000 and Over	20	20	28,365.94	38.1
County Totals	**372**	**242**	**$74,528.34**	**100.0%**
York County				
Less Than $6,000	1,925	472	$ 20,444.72	0.7%
$ 6,000 — 12,000	1,139	1,013	111,887.91	4.0
$12,000 — 18,000	1,065	1,057	261,841.21	9.3
$18,000 — 30,000	1,470	1,467	739,964.60	26.2
$30,000 and Over	1,007	1,005	1,689,402.22	59.8
County Totals	**6,606**	**5,014**	**$2,823,540.66**	**100.0%**
Unallocated and Nonresident Counties				
Less Than $6,000	9,577	3,818	$ 382,014.15	2.1%
$ 6,000 — 12,000	11,937	11,053	1,013,756.64	5.7
$12,000 — 18,000	9,929	9,639	1,714,779.93	9.6
$18,000 — 30,000	14,391	13,972	4,393,040.43	24.7
$30,000 and Over	14,722	13,849	10,296,921.12	57.8
Totals	**60,556**	**52,331**	**$17,800,512.27**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State				
Less Than $6,000	227,003	55,490	$ 2,743,376.86	0.9%
$ 6,000 — 12,000	137,166	124,925	14,018,871.69	4.7
$12,000 — 18,000	109,640	107,789	27,171,940.36	9.1
$18,000 — 30,000	154,957	153,836	76,320,099.52	25.4
$30,000 and Over	120,989	119,760	179,944,399.48	59.9
1982 State Totals	**749,755**	**561,800**	**$300,198,687.91**	**100.0%**

Table 3

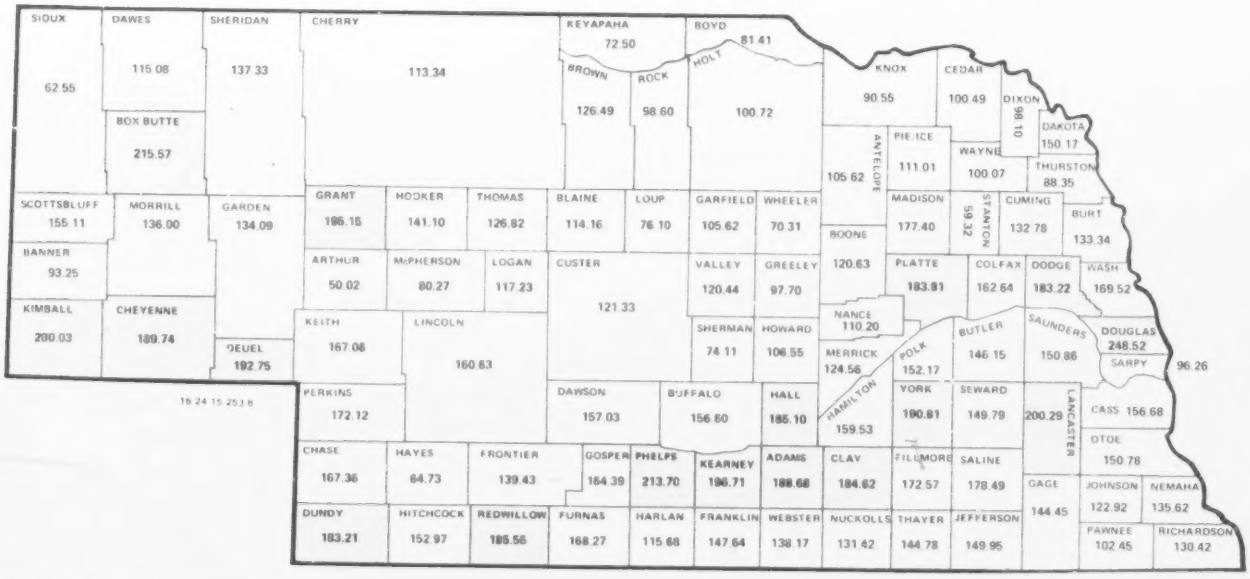
Average Individual Income Tax Liability per Return for 1982



County Average 409.75

Counties above the average are noted by the shaded area on the map.

Per Capita Average Individual Income Tax Liability for 1982



County Average 179.89

Population data used for this analysis are from official "1980 Bureau of the Census Report."

Counties above the average are noted by the shaded area on the map.

Table 4

Analysis of 1982 Nebraska Individual Income Tax Liability

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
					Amount	% of Total
At Least — But Less Than						
Less Than $1*	89,563	1,294	88,269	98.6%	$ 838,519	0.3%
$ 1 — 2,000	36,932	2,127	34,805	94.2	186,208	0.1
$ 2,000 — 4,000	50,896	15,092	35,804	70.4	383,729	0.1
$ 4,000 — 6,000	49,612	36,977	12,635	25.5	1,334,921	0.4
$ 6,000 — 8,000	47,037	39,387	7,650	16.3	2,830,934	0.9
$ 8,000 — 10,000	47,353	44,302	3,051	6.4	4,801,444	1.6
$10,000 — 12,000	42,776	41,236	1,540	3.6	6,386,494	2.1
$12,000 — 14,000	39,725	38,811	914	2.3	7,905,466	2.6
$14,000 — 16,000	36,518	35,942	576	1.6	9,151,503	3.1
$16,000 — 18,000	33,397	33,036	361	1.1	10,114,971	3.4
$18,000 — 20,000	30,455	30,184	271	0.9	10,949,283	3.7
$20,000 — 25,000	69,051	68,535	516	0.8	31,606,059	10.5
$25,000 — 30,000	55,451	55,117	334	0.6	33,764,757	11.3
$30,000 — 35,000	40,196	39,985	211	0.5	31,579,806	10.5
$35,000 — 40,000	26,777	26,580	197	0.7	26,103,790	8.7
$40,000 — 45,000	17,052	16,941	111	0.6	20,187,209	6.7
$45,000 — 50,000	10,464	10,356	108	1.0	14,652,389	4.9
$50,000 — 55,000	6,506	6,436	70	1.1	10,643,268	3.6
$55,000 — 100,000	14,864	14,611	253	1.7	36,431,541	12.1
More Than $100,000	5,130	4,851	279	5.4	40,346,397	13.4
Total All Classes	**749,755**	**561,800**	**187,955**	**25.1**	**$300,198,688**	**100.0%**

*This amount includes the 17,701 returns with zero or negative federal adjusted gross income and the 71,862 returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax, or Nebraska income tax.

Table 5

Analysis of 1982 for Food Sales Tax Credit

Federal Adjusted Gross Income But At Least – Less Than	Total Number of Returns	Number of Returns with Credit	Amount of Credit Claimed	% of Total
Less than $1	89,563	87,387	$ 4,450,432	10.8%
$ 1 – 2,000	36,932	20,064	907,592	2.2
$ 2,000 – 4,000	50,896	30,436	1,337,140	3.2
$ 4,000 – 6,000	49,612	37,527	1,711,024	4.1
$ 6,000 – 8,000	47,037	39,465	1,908,480	4.6
$ 8,000 – 10,000	47,353	41,157	2,106,720	5.1
$10,000 – 12,000	42,776	38,202	2,067,296	5.0
$12,000 – 14,000	39,725	35,724	2,086,112	5.1
$14,000 – 16,000	36,518	33,005	2,071,776	5.0
$16,000 – 18,000	33,397	30,152	2,028,824	4.9
$18,000 – 20,000	30,455	27,697	1,979,544	4.8
$20,000 – 25,000	69,051	62,706	4,933,320	11.9
$25,000 – 30,000	55,451	50,186	4,298,168	10.4
$30,000 – 35,000	40,196	36,277	3,216,416	7.8
$35,000 – 40,000	26,777	23,944	2,139,620	5.2
$40,000 – 45,000	17,052	15,126	1,359,820	3.3
$45,000 – 50,000	10,464	9,179	821,576	2.0
$50,000 – 55,000	6,506	5,647	494,368	1.2
$55,000 – 100,000	14,864	12,543	1,076,488	2.6
More Than $100,000	5,130	3,716	332,560	0.8
Total All Classes	**749,755**	**640,140**	**$41,327,276**	**100.0%**

Table 6

Analysis of 1982 for Motor Fuel Tax Credit

Federal Adjusted Gross Income But At Least – Less Than	Total Number of Returns	Number of Returns with Motor Fuel Credit	Amount of Credit Claimed	% of Total
Less than $1	89,563	6,593	$1,714,446	30.8%
$ 1 – 2,000	36,932	1,180	205,064	3.6
$ 2,000 – 4,000	50,896	1,348	230,751	4.1
$ 4,000 – 6,000	49,612	1,514	271,186	4.9
$ 6,000 – 8,000	47,037	1,541	268,999	4.8
$ 8,000 – 10,000	47,353	1,536	254,572	4.6
$10,000 – 12,000	42,776	1,483	254,578	4.6
$12,000 – 14,000	39,725	1,434	242,787	4.4
$14,000 – 16,000	36,518	1,270	213,079	3.8
$16,000 – 18,000	33,397	1,287	227,719	4.1
$18,000 – 20,000	30,455	1,080	182,469	3.3
$20,000 – 25,000	69,051	2,374	402,991	7.2
$25,000 – 30,000	55,451	1,711	287,750	5.2
$30,000 – 35,000	40,196	1,267	211,403	3.8
$35,000 – 40,000	26,777	881	158,133	2.8
$40,000 – 45,000	17,052	591	104,876	1.9
$45,000 – 50,000	10,464	419	74,329	1.3
$50,000 – 55,000	6,506	316	65,275	1.2
$55,000 – 100,000	14,864	791	152,723	2.7
More Than $100,000	5,130	152	50,455	0.9
Total All Classes	**749,755**	**28,768**	**$5,573,585**	**100.0%**

Table 7

Analysis of 1982 for Credit of Tax Paid to Another State

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Paid to Other State	Amount of Credit Claimed	% of Total
But At Least – Less Than				
Less Than $2,000	126,495	23	$ 7,562	0.2%
$ 2,000 – 4,000	50,896	107	3,144	0.1
$ 4,000 – 6,000	49,612	429	9,765	0.2
$ 6,000 – 8,000	47,037	564	23,917	0.5
$ 8,000 – 10,000	47,353	647	42,797	0.9
$10,000 – 12,000	42,776	749	67,875	1.5
$12,000 – 14,000	39,725	756	84,963	1.8
$14,000 – 16,000	36,518	726	96,480	2.1
$16,000 – 18,000	33,397	796	128,434	2.8
$18,000 – 20,000	30,455	777	154,217	3.4
$20,000 – 25,000	69,051	2,038	506,827	11.0
$25,000 – 30,000	55,451	1,665	491,563	10.7
$30,000 – 35,000	40,196	1,335	470,464	10.2
$35,000 – 40,000	26,777	954	373,374	8.1
$40,000 – 45,000	17,052	649	280,839	6.1
$45,000 – 50,000	10,464	384	201,533	4.4
$50,000 – 55,000	6,506	254	138,156	3.0
$55,000 – 100,000	14,864	753	543,239	11.8
More Than $100,000	5,130	382	976,581	21.2
Total All Classes	**749,755**	**13,988**	**$4,601,730**	**100.0%**

Table 8

Analysis of 1982 for Elderly Credits

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Elderly Tax Credit	Amount of Credit Claimed	% of Total
But At Least – Less Than				
Less Than $6,000	227,003	140	$ 2,941	1.9%
$ 6,000 – 8,000	47,037	218	9,639	6.2
$ 8,000 – 10,000	47,353	133	9,988	6.4
$10,000 – 12,000	42,776	124	10,967	7.0
$12,000 – 14,000	39,725	84	10,679	6.8
$14,000 – 16,000	36,518	67	9,445	6.1
$16,000 – 18,000	33,397	61	9,227	5.9
$18,000 – 20,000	30,455	68	11,269	7.2
$20,000 – 25,000	69,051	147	24,468	15.7
$25,000 – 30,000	55,451	105	18,831	12.1
$30,000 – 35,000	40,196	76	12,652	8.1
$35,000 – 40,000	26,777	56	10,398	6.7
$40,000 – 45,000	17,052	37	6,236	4.0
$45,000 – 50,000	10,464	14	2,274	1.4
$50,000 – 55,000	6,506	15	4,022	2.6
$55,000 – 100,000	14,864	19	2,924	1.9
More Than $100,000	5,130	0	0	0.0
Total All Classes	**749,755**	**1,364**	**$155,960**	**100.0%**

Table 9

Analysis of 1982 for Energy Credits

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Energy Credit	Amount of Credit Claimed	% of Total
But At Least – Less Than				
Less Than $6,000	227,003	14	$ 2,422	0.2%
$ 6,000 – 8,000	47,037	21	1,129	0.1
$ 8,000 – 10,000	47,353	27	2,185	0.2
$10,000 – 12,000	42,776	39	4,692	0.4
$12,000 – 14,000	39,725	41	5,235	0.5
$14,000 – 16,000	36,518	68	12,235	1.0
$16,000 – 18,000	33,397	78	17,495	1.5
$18,000 – 20,000	30,455	82	22,635	1.9
$20,000 – 25,000	69,051	243	82,591	7.0
$25,000 – 30,000	55,451	334	153,799	13.1
$30,000 – 35,000	40,196	257	150,557	12.8
$35,000 – 40,000	26,777	178	129,779	11.0
$40,000 – 45,000	17,052	136	117,322	10.0
$45,000 – 50,000	10,464	105	107,979	9.2
$50,000 – 55,000	6,506	59	78,503	6.7
$55,000 – 100,000	14,864	131	211,379	18.0
More Than $100,000	5,130	36	74,614	6.4
Total All Classes	**749,755**	**1,849**	**$1,174,551**	**100.0%**

Table 10

General Fund Individual Income Tax Cash Receipts

Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change
January	$ 34,040,154	$ 24,971,204	$ 9,068,950	36.6%
February	39,375,632	33,469,079	5,906,553	17.6
March	33,614,457	28,044,591	5,569,866	19.9
April	52,351,995	44,579,910	7,772,085	17.4
May	32,354,169	25,673,782	6,680,387	26.0
June	30,227,675	24,746,210	5,481,465	22.2
July	16,757,340	14,031,417	2,725,923	19.4
August	34,486,645	29,817,585	4,669,060	15.7
September	31,940,091	27,907,248	4,032,843	14.5
October	17,774,221	15,713,774	2,060,447	13.1
November	31,942,192	31,196,599	745,593	2.4
December	25,370,278	23,418,196	1,957,082	8.4
Total	**$380,234,849**	**$323,564,595**	**$56,670,254**	**17.5**

Note: Individual income tax cash receipts include receipts from withholding tax, estimated income tax, fiduciary tax, and final income tax returns, Form 1040N.

Table 11

Withholding Tax Cash Revenues

Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change	% Change Adjusted*
January	$ 17,885,478	$ 14,471,256	$ 3,414,222	23.6%	(2.4)%
February	17,704,153	14,006,312	3,697,841	26.4	(0.2)
March	27,484,241	23,413,825	4,070,416	17.4	(7.3)
April	19,030,724	15,572,899	3,457,825	22.2	(3.5)
May	18,401,788	14,583,779	3,818,009	26.2	(0.4)
June	28,949,391	23,497,861	5,451,530	23.2	(2.7)
July	19,350,076	18,631,543	718,533	3.9	(1.3)
August	19,243,377	17,583,031	1,660,346	9.4	4.0
September	29,428,702	27,415,002	2,013,700	7.3	2.0
October	18,892,995	18,713,159	179,836	1.0	(4.1)
November	19,005,524	18,487,636	517,888	2.8	(2.3)
December	31,896,284	31,761,935	134,349	0.4	(4.6)
Total	**$267,272,733**	**$238,138,238**	**$29,134,495**	**12.2**	**(2.2)**

* The Percent Change Adjusted represents the percent increase after adjusting the cash revenues to comparable bases.

Table 12

General Fund Corporate Income Tax Cash Receipts

Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change
January	$ 2,641,571	$ 2,497,091	$ 144,480	5.8%
February	1,439,620	5,114,075	(3,674,455)	(71.8)
March	12,928,912	8,075,066	4,853,846	60.1
April	9,476,442	7,091,050	2,385,392	33.6
May	2,325,755	1,713,798	611,957	35.7
June	11,089,605	9,571,018	1,518,587	15.9
July	2,757,742	1,684,041	1,073,701	63.8
August	2,439,450	1,671,314	768,136	46.0
September	12,262,124	9,155,915	3,106,209	33.9
October	3,415,809	2,616,649	799,160	30.5
November	2,451,417	1,848,186	603,231	32.6
December	12,507,957	9,147,907	3,360,050	36.7
Total	**$75,736,404**	**$60,186,110**	**$15,550,294**	**25.8**

Table 13

Analysis of Corporate Income Tax Returns for 1982

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income	Calculated Tax at 4.5% & 6.3%	% of Total Liability
Less than zero	8,864	31.4	$ --	$ --	--%
$ 0-- 5,000	11,205	39.7	5,456,363	245,536	0.4
$ 5,001 -- 10,000	1,360	4.8	9,943,824	447,472	0.7
$ 10,001 -- 15,000	958	3.4	11,906,572	535,796	0.8
$ 15,001 -- 20,000	781	2.8	13,523,761	608,569	0.9
$ 20,001 -- 25,000	662	2.3	14,872,584	669,266	1.0
$ 25,001 -- 30,000	484	1.7	13,249,469	596,226	0.9
$ 30,001 -- 35,000	408	1.4	13,261,852	596,783	0.9
$ 35,001 -- 40,000	352	1.2	13,162,458	592,311	0.9
$ 40,001 -- 45,000	326	1.2	13,814,554	621,655	1.0
$ 45,001 -- 50,000	339	1.2	16,159,463	727,176	1.1
$ 50,001 -- 60,000	423	1.5	22,986,155	1,067,428	1.6
$ 60,001 -- 70,000	291	1.0	18,800,807	922,551	1.4
$ 70,001 -- 80,000	272	1.0	20,328,775	1,035,913	1.6
$ 80,001 -- 90,000	185	0.7	15,708,152	823,114	1.3
$ 90,001 -- 100,000	171	0.6	16,230,120	868,598	1.3
$100,001 -- 150,000	359	1.3	43,238,717	2,400,939	3.7
$150,001 -- 200,000	184	0.7	31,713,491	1,832,350	2.8
$200,001 -- 300,000	208	0.7	50,059,682	2,966,560	4.6
$300,001 -- 500,000	152	0.5	59,223,394	3,594,274	5.5
$500,001 -- 1,000,000	141	0.5	98,639,257	6,087,373	9.3
Greater than $1,000,000	123	0.4	607,269,170	38,147,258	58.3
Total	28,248	100.0%	$1,109,548,620*	$65,387,148	100.0%

*Does not include deficit.

Sales Tax

The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to purchases of goods outside Nebraska for use within the state and is levied upon the same base and at the same tax rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

From 1967 through 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with tax year 1984, the Legislature will set the sales tax rate. The sales and income tax rates are based on the amount of revenue needed to meet state expenditures. State law stipulates that the sales and income tax rates be set so that the amount of revenue generated each year by the sales tax be as nearly as possible equal to but not more than the revenue generated by the individual income tax.

The initial sales and use tax rate set by the State Board of Equalization and Assessment was two and one-half percent of the retail sales. The tax rate was increased from three percent to three and one-half percent effective May 1, 1982. Effective July 1, 1983 for nine months or until $30 million is collected, the sales tax rate was increased one-half percent setting the sales tax rate at four percent.

The Legislature exempted certain food and

food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or foods sold through vending machines. Previously a food sales tax credit was allowed on the individual income tax return as an alternative to exempting food items from the sales tax. The credit was allowed for each Nebraska resident who was physically present within the state for six months or more during the calendar year. In conjunction with the exemption of certain foods, a partial credit of $21 will be allowed for tax year 1983.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which will be collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax must be either at the rate of one-half percent or one percent on retail sales within the municipality. The municipalities and their 1983 city sales tax rates are on page 52.

The 1978 Legislature enacted a law which allowed Omaha to impose a local sales tax rate of one and one-half percent. This Legislature also required that after April 6, 1978, local sales and use tax may be imposed only upon the approval of a majority of the qualified electors.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, providing the certified copy is received 60 days prior to the start of the next calendar quarter.

STATISTICAL DATA

Net taxable sales and sales tax statistics separated by municipalities within each county are shown in Table 1. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual establishment. The statistics are complied from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The sales tax statistics reported for each municipality include transactions of business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party.

Table 2 contains the sales tax and retail sales statistics for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where purchased, reflects the statistics for sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

The 1981 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code for the state is given in Table 3.

Table 4 includes the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing,; Transportation; Wholesale; Retail Trade; Banking; Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipality for the indicated tax year after deducting refunds and the statutory administrative fee.

A comparison of calendar year 1982 and calendar year 1981 General Fund sales tax cash revenues is made in Table 6. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 is a comparison of calendar year 1982 and calendar year 1981 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specific processing month in which the taxes were received.

Total Net Taxable Sales and State Sales Tax

Table 1

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	$ 305,418	$ 11,341.21
Hastings	164,704,396	6,181,261.72
Holstein	656,944	24,710.34
Juniata	2,913,974	110,177.08
Kenesaw	1,589,479	59,406.86
Prosser	529,273	19,604.97
Roseland	851,427	32,061.99
County Total	**$ 171,550,911**	**$ 6,438,564.17**
Antelope		
Brunswick	$ 746,230	$ 28,095.84
Clearwater	1,673,858	62,571.38
Elgin	5,705,360	214,185.18
Neligh	15,810,526	591,097.75
Oakdale	296,343	11,069.86
Orchard	2,151,272	81,064.25
Royal	205,453	7,781.19
County Total	**$ 26,589,042**	**$ 995,865.45**
Arthur		
Arthur	$ 780,207	$ 29,188.66
County Total	**$ 780,207**	**$ 29,188.66**
Banner		
Harrisburg	$ 208,714	$ 7,868.69
County Total	**$ 208,714**	**$ 7,868.69**
Blaine		
Dunning	$ 897,627	$ 34,052.93
Other	260,859	9,770.60
County Total	**$ 1,158,486**	**$ 43,823.53**
Boone		
Albion	$ 20,700,749	$ 780,050.50
Cedar Rapids	1,739,313	65,699.54
Petersburg	1,702,283	63,578.70
St. Edward	3,772,610	142,709.67
Other	510,806	19,083.67
County Total	**$ 28,425,761**	**$ 1,071,122.08**
Box Butte		
Alliance	$ 65,721,676	$ 2,469,794.31
Hemingford	3,405,442	127,744.31
County Total	**$ 69,127,118**	**$ 2,597,538.62**
Boyd		
Butte	$ 1,859,843	$ 69,584.43
Lynch	1,431,527	53,604.48
Naper	643,463	24,252.16
Spencer	3,434,042	128,560.83
Other	448,652	16,709.30
County Total	**$ 7,817,527**	**$ 292,711.20**
Brown		
Ainsworth	$ 19,098,043	$ 717,058.28
Other	1,064,035	39,830.91
County Total	**$ 20,162,078**	**$ 756,889.19**
Buffalo		
Amherst	$ 693,580	$ 25,966.75
Elm Creek	2,741,865	103,802.68
Gibbon	6,219,763	232,907.43
Kearney	180,820,013	6,784,764.19
Pleasanton	1,463,852	55,443.20
Ravenna	8,607,528	322,835.26
Riverdale	363,358	13,478.57
Shelton	8,551,362	321,086.87
Other	694,735	26,274.93
County Total	**$ 210,156,056**	**$ 7,886,559.88**
Burt		
Craig	$ 657,116	$ 24,535.55
Decatur	2,310,383	86,601.15
Lyons	5,404,378	202,282.61
Oakland	6,619,108	247,393.54
Tekamah	15,530,785	583,289.58
County Total	**$ 30,521,770**	**$ 1,144,102.43**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	$ 1,518,203	$ 56,884.06
Brainard	2,053,258	76,972.51
David City	16,531,266	619,884.55
Dwight	610,924	23,650.05
Rising City	1,119,318	42,120.73
Ulysses	834,964	32,017.75
Other	759,246	28,511.48
County Total	**$ 23,427,179**	**$ 880,041.13**
Cass		
Avoca	$ 379,636	$ 14,083.05
Cedar Creek	279,729	10,927.27
Eagle	1,521,454	57,377.98
Elmwood	2,119,095	79,355.86
Greenwood	2,369,165	91,336.58
Louisville	5,885,138	223,190.70
Murdock	680,358	25,442.89
Murray	1,847,567	73,500.25
Nehawka	1,103,195	41,493.08
Plattsmouth	22,178,124	834,112.97
Union	692,058	25,852.55
Weeping Water	6,050,356	211,907.18
Other	365,285	13,710.98
County Total	**$ 45,471,160**	**$ 1,702,291.34**
Cedar		
Belden	$ 467,861	$ 17,667.53
Coleridge	2,011,460	75,312.25
Fordyce	768,451	29,031.20
Hartington	17,244,447	645,881.02
Laurel	5,917,673	221,319.04
Randolph	6,680,318	249,383.75
Wynot	670,570	25,189.83
Other	1,156,302	43,607.80
County Total	**$ 34,917,082**	**$ 1,307,392.42**
Chase		
Champion	$ 562,598	$ 20,792.72
Enders	461,523	17,259.85
Imperial	18,670,148	700,175.81
Lamar	202,387	7,585.32
Wauneta	5,127,127	193,677.46
County Total	**$ 25,023,783**	**$ 939,491.16**
Cherry		
Cody	$ 994,216	$ 37,211.41
Crookston	213,723	8,032.79
Kilgore	543,892	20,427.04
Merriman	930,573	34,872.92
Valentine	27,924,451	1,049,172.53
Other	276,137	10,317.62
County Total	**$ 30,882,992**	**$ 1,160,034.31**
Cheyenne		
Dalton	$ 1,321,581	$ 49,749.00
Lodgepole	816,061	30,278.08
Potter	1,731,225	64,969.20
Sidney	42,393,237	1,593,403.18
Other	498,221	18,883.68
County Total	**$ 46,760,325**	**$ 1,757,283.14**
Clay		
Clay Center	$ 2,571,464	$ 96,423.28
Deweese	212,517	7,913.55
Edgar	3,219,097	120,825.93
Fairfield	2,726,163	102,183.54
Glenvil	253,766	9,495.08
Harvard	2,682,085	100,146.07
Sutton	11,586,291	435,559.41
Trumbull	1,991,548	74,868.56
Other	383,652	14,373.06
County Total	**$ 25,626,583**	**$ 961,788.48**
Colfax		
Clarkson	$ 7,057,323	$ 263,049.48
Howells	3,495,622	130,846.86
Leigh	2,528,178	95,444.47
Schuyler	21,737,303	813,549.69
Other	327,490	12,291.32
County Total	**$ 35,145,916**	**$ 1,315,181.82**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	$ 2,805,782	$ 104,952.28
Beemer	4,305,743	162,110.28
West Point	30,329,182	1,136,089.09
Wisner	10,898,581	408,307.64
County Total	**$ 48,339,288**	**$ 1,811,459.29**
Custer		
Anselmo	$ 584,212	21,712.73
Ansley	1,457,997	55,245.08
Arnold	4,049,965	151,838.83
Broken Bow	39,316,335	1,476,090.18
Callaway	2,141,769	80,111.15
Mason City	359,391	13,499.98
Merna	2,725,901	102,138.44
Oconto	476,874	17,810.42
Sargent	3,728,615	139,839.70
Other	507,015	19,102.95
County Total	**$ 55,348,074**	**$ 2,077,389.46**
Dakota		
Dakota City	$ 2,341,875	$ 87,794.39
Emerson	4,530,922	169,639.43
Homer	997,489	37,185.25
Jackson	2,363,631	88,740.53
So. Sioux City	38,229,176	1,436,403.16
Other	446,355	16,778.27
County Total	**$ 48,909,448**	**$ 1,836,541.03**
Dawes		
Chadron	$ 34,939,265	$ 1,313,216.89
Crawford	5,763,890	217,018.61
Other	77,486	2,826.30
County Total	**$ 40,780,641**	**$ 1,533,061.80**
Dawson		
Cozad	$ 27,738,517	$ 1,039,152.57
Farnam	874,605	32,700.72
Gothenburg	22,703,855	850,589.63
Lexington	61,986,356	2,328,559.70
Overton	1,913,947	71,576.23
Sumner	1,128,192	42,408.93
Other	409,573	15,317.07
County Total	**$ 116,755,045**	**$ 4,380,304.85**
Deuel		
Big Springs	$ 4,045,151	$ 152,439.70
Chappell	5,159,170	193,067.51
County Total	**$ 9,204,331**	**$ 345,507.21**
Dixon		
Allen	$ 1,116,589	$ 41,829.51
Newcastle	829,914	30,995.41
Ponca	4,545,858	170,120.29
Wakefield	4,457,377	166,407.12
Other	501,083	18,711.43
County Total	**$ 11,450,821**	**$ 428,063.76**
Dodge		
Ames	$ 247,633	$ 9,316.69
Dodge	4,701,395	176,914.92
Fremont	160,848,785	6,033,323.62
Hooper	3,224,899	119,376.81
Nickerson	469,607	17,651.08
North Bend	7,209,907	270,310.15
Scribner	5,591,684	209,498.10
Snyder	1,689,525	63,263.16
Uehling	1,831,303	68,548.15
Winslow	214,105	8,001.06
County Total	**$ 186,028,843**	**$ 6,976,203.74**
Douglas		
Bennington	$ 3,208,637	$ 120,562.91
Elkhorn	11,208,698	417,787.64
Irvington	1,527,262	57,488.68
Millard	15,618,245	586,134.26
Omaha	2,647,140,088	99,533,483.89
Ralston	21,076,877	790,595.01
Valley	12,239,078	460,490.89
Waterloo	4,113,966	154,711.40
Other	2,176,270	80,365.78
County Total	**$2,718,309,121**	**$102,201,620.46**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	$ 8,842,522	$ 330,612.50
Haigler	324,321	12,121.47
Other	196,132	7,162.79
County Total	**$ 9,362,975**	**$ 349,896.76**
Fillmore		
Exeter	$ 2,582,544	$ 97,132.08
Fairmont	2,649,816	99,843.69
Geneva	20,908,055	783,697.11
Grafton	567,607	21,294.79
Milligan	1,559,468	58,120.47
Ohiowa	323,695	12,172.00
Shickley	2,852,268	107,265.38
Strang	195,759	7,474.01
County Total	**$ 31,639,312**	**$ 1,186,999.53**
Franklin		
Bloomington	$ 237,163	$ 8,866.67
Campbell	928,728	35,560.26
Franklin	9,158,468	344,036.85
Hildreth	1,506,123	56,644.98
Naponee	265,630	9,935.11
Riverton	176,812	6,676.48
Upland	457,602	17,224.00
County Total	**$ 12,730,526**	**$ 478,944.35**
Frontier		
Curtis	$ 4,485,293	$ 168,183.59
Eustis	1,893,865	71,468.51
Maywood	1,049,444	39,288.45
Other	177,142	6,646.20
County Total	**$ 7,605,744**	**$ 285,586.75**
Furnas		
Arapahoe	$ 9,275,380	$ 347,497.28
Beaver City	2,249,920	84,231.82
Cambridge	6,941,424	263,606.78
Holbrook	570,745	21,358.57
Oxford	5,140,970	192,159.81
Wilsonville	411,757	15,437.51
Other	407,784	15,007.21
County Total	**$ 24,997,980**	**$ 939,298.98**
Gage		
Adams	$ 3,218,399	$ 122,515.18
Barneston	343,074	12,835.65
Beatrice	88,502,920	3,327,200.28
Blue Springs	415,452	15,567.06
Clatonia	554,244	20,678.07
Cortland	527,612	19,758.66
Filley	937,028	35,114.57
Odell	1,506,815	56,385.94
Pickrell	1,381,729	51,503.02
Wymore	5,508,651	205,487.28
Other	288,413	10,817.73
County Total	**$ 103,184,337**	**$ 3,877,863.44**
Garden		
Lewellen	$ 1,365,447	$ 51,293.88
Lisco	240,680	9,010.58
Oshkosh	6,401,451	240,377.73
County Total	**$ 8,007,578**	**$ 300,682.19**
Garfield		
Burwell	$ 10,499,002	$ 394,949.57
County Total	**$ 10,499,002**	**$ 394,949.57**
Gosper		
Elwood	$ 7,001,261	$ 262,248.15
Smithfield	127,475	4,811.65
County Total	**$ 7,128,736**	**$ 267,059.80**
Grant		
Ashby	$ 571,856	$ 21,531.21
Hyannis	1,615,273	60,645.49
Whitman	627,400	23,626.72
County Total	**$ 2,814,529**	**$ 105,803.42**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	$ 2,015,879	$ 74,793.09
Scotia	1,593,878	59,872.05
Spalding	4,002,978	150,334.76
Wolbach	1,310,139	49,392.55
County Total	**$ 8,922,874**	**$ 334,392.45**
Hall		
Alda	$ 2,606,022	$ 98,082.07
Cairo	1,592,039	59,526.49
Doniphan	1,559,943	58,936.64
Grand Island	347,357,384	13,040,333.61
Wood River	4,691,673	176,264.22
County Total	**$ 357,807,061**	**$ 13,433,143.03**
Hamilton		
Aurora	$ 24,274,566	$ 909,081.05
Giltner	1,463,616	56,099.68
Hampton	2,311,824	87,880.46
Hordville	288,170	10,695.98
Marquette	271,212	10,147.59
Phillips	658,640	24,727.16
County Total	**$ 29,268,028**	**$ 1,098,631.92**
Harlan		
Alma	$ 10,011,031	$ 374,730.10
Orleans	1,529,459	57,030.05
Republican City	1,235,281	46,454.33
Stamford	649,314	24,228.43
Other	699,202	26,668.93
County Total	**$ 14,124,287**	**$ 529,111.84**
Hayes	**$ 822,556**	**$ 30,717.71**
Hitchcock		
Culbertson	$ 1,975,427	$ 74,156.44
Palisade	2,656,896	100,025.36
Stratton	2,189,950	81,840.80
Trenton	2,208,304	82,900.15
County Total	$ 9,030,577	$ 338,922.75
Holt		
Atkinson	$ 10,970,909	$ 411,816.14
Chambers	1,258,859	47,062.27
Emmet	287,924	10,708.57
Ewing	2,695,625	100,661.45
O'Neill	43,594,593	1,636,965.43
Page	728,031	27,525.20
Stuart	2,244,717	84,121.13
Other	182,266	6,914.58
County Total	**$ 61,962,924**	**$ 2,325,774.77**
Hooker		
Mullen	$ 3,364,578	$ 125,691.47
County Total	**$ 3,364,578**	**$ 125,691.47**
Howard		
Boelus	$ 672,758	$ 25,227.24
Dannebrog	1,375,206	51,605.24
Elba	765,992	29,074.63
Farwell	994,581	37,224.51
St. Libory	458,971	17,209.63
St. Paul	14,015,639	525,322.58
Other	217,209	8,183.71
County Total	**$ 18,500,356**	**$ 693,847.54**
Jefferson		
Daykin	$ 1,011,101	$ 37,939.29
Diller	804,977	30,114.02
Endicott	740,354	28,171.73
Fairbury	36,109,547	1,349,636.58
Jansen	1,767,702	66,254.04
Plymouth	3,543,138	132,978.27
Reynolds	388,802	14,511.94
Other	277,736	10,387.60
County Total	**$ 44,643,357**	**$ 1,669,993.47**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	$ 1,244,423	$ 46,457.18
Elk Creek	645,423	24,348.02
Sterling	1,682,004	62,983.95
Tecumseh	12,288,756	458,703.77
Other	159,908	5,994.13
County Total	**$ 16,020,514**	**$ 598,487.05**
Kearney		
Axtell	$ 1,825,641	$ 68,372.15
Minden	19,903,692	746,373.52
Wilcox	1,465,091	54,946.28
Other	287,948	10,829.77
County Total	**$ 23,482,372**	**$ 880,521.72**
Keith		
Brule	$ 1,467,311	$ 55,278.62
Lemoyne	886,137	33,773.17
Ogallala	52,673,827	1,981,903.10
Paxton	2,558,873	95,768.65
Other	369,429	14,059.46
County Total	**$ 57,955,577**	**$ 2,180,783.00**
Keya Paha		
Springview	$ 1,526,701	$ 57,037.58
Other	129,641	4,835.50
County Total	**$ 1,656,342**	**$ 61,873.08**
Kimball		
Kimball	$ 29,140,487	$ 1,092,352.11
Other	524,422	19,573.48
County Total	**$ 29,664,909**	**$ 1,111,925.59**
Knox		
Bloomfield	$ 8,355,973	$ 313,211.25
Center	224,535	8,231.27
Creighton	11,300,770	423,843.32
Crofton	5,495,216	205,333.47
Niobrara	1,991,941	74,603.46
Verdigre	3,447,075	128,719.74
Wausa	3,447,658	129,379.83
Other	388,836	14,530.45
County Total	**$ 34,652,004**	**$ 1,297,852.79**
Lancaster		
Bennett	$ 1,744,198	$ 65,513.92
Davey	418,104	15,790.59
Denton	455,224	17,009.15
Firth	1,519,543	56,940.59
Hallam	306,349	11,447.28
Hickman	2,493,079	93,021.77
Lincoln	1,076,103,546	40,431,287.34
Malcolm	389,595	14,702.17
Martell	514,733	19,393.08
Panama	964,903	36,397.38
Raymond	785,447	29,542.01
Roca	768,436	28,740.32
Walton	329,602	12,385.32
Waverly	3,943,639	147,173.12
Other	614,550	23,081.39
County Total	**$1,091,350,948**	**$ 41,002,425.43**
Lincoln		
Brady	$ 1,122,819	$ 43,012.89
Hershey	1,900,344	71,164.68
Maxwell	562,932	21,080.11
North Platte	175,828,050	6,627,145.55
Sutherland	4,896,468	183,741.69
Wallace	1,262,446	47,587.54
Other	115,211	4,440.98
County Total	**$ 185,688,270**	**$ 6,998,173.44**
Logan	**$ 1,403,938**	**$ 52,908.05**
Loup	**$ 916,960**	**$ 34,338.39**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek	$ 6,574,756	$ 246,627.28
Madison	9,020,454	338,042.57
Meadow Grove	743,803	28,001.48
Newman Grove	4,652,586	174,202.49
Norfolk	177,990,648	6,691,245.79
Tilden	5,706,702	213,904.46
County Total	**$ 204,688,949**	**$ 7,692,024.07**
McPherson	**$ 148,747**	**$ 5,584.45**
Merrick		
Archer	$ 257,219	$ 9,621.66
Central City	18,609,611	696,524.49
Chapman	677,952	25,549.46
Clarks	2,228,285	83,465.48
Palmer	1,634,475	61,646.16
Silver Creek	2,242,181	84,044.23
County Total	**$ 25,649,723**	**$ 960,851.48**
Morrill		
Bayard	$ 6,606,691	$ 247,514.32
Bridgeport	17,023,290	638,670.52
Other	602,957	22,789.10
County Total	**$ 24,232,938**	**$ 908,973.94**
Nance		
Belgrade	$ 320,195	$ 11,965.63
Fullerton	7,694,988	286,468.55
Genoa	3,434,456	128,751.18
County Total	**$ 11,449,639**	**$ 427,185.36**
Nemaha		
Auburn	$ 24,270,509	$ 911,492.81
Brownville	538,666	20,286.55
Johnson	1,307,284	49,136.19
Peru	1,199,052	44,720.12
Other	311,793	11,486.87
County Total	**$ 27,627,304**	**$ 1,037,122.54**
Nuckolls		
Hardy	$ 329,838	$ 12,239.79
Lawrence	3,240,275	122,014.06
Nelson	4,405,178	165,775.25
Ruskin	1,509,455	56,803.41
Superior	21,544,282	806,512.57
Other	230,903	8,684.51
County Total	**$ 31,259,931**	**$ 1,172,029.59**
Otoe		
Burr	$ 471,327	$ 18,734.41
Douglas	889,373	33,435.14
Nebraska City	46,276,888	1,791,802.21
Otoe	459,585	17,205.63
Palmyra	905,256	33,736.27
Syracuse	12,083,842	452,703.46
Talmage	857,260	31,781.32
Unadilla	1,303,549	49,022.52
Other	402,349	15,059.36
County Total	**$ 63,649,429**	**$ 2,443,480.32**
Pawnee		
Dubois	$ 529,692	$ 19,405.97
Pawnee City	5,442,294	203,549.52
Steinauer	463,202	17,432.16
Table Rock	1,457,696	54,400.15
Other	411,347	15,380.52
County Total	**$ 8,304,231**	**$ 310,168.32**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Perkins		
Grant	$ 13,303,851	$ 500,325.73
Madrid	1,204,106	45,461.26
Venango	818,427	31,316.39
Other	642,577	24,196.87
County Total	**$ 15,968,961**	**$ 601,300.25**
Phelps		
Bertrand	$ 2,252,368	$ 84,611.34
Holdrege	56,058,873	2,101,709.85
Loomis	1,301,091	49,337.47
Other	985,805	37,049.96
County Total	**$ 60,598,137**	**$ 2,272,708.62**
Pierce		
McLean	$ 433,428	$ 16,273.91
Osmond	4,847,398	182,138.70
Pierce	7,163,322	267,566.12
Plainview	9,760,317	365,344.14
Other	443,350	16,697.42
County Total	**$ 22,647,815**	**$ 848,070.29**
Platte		
Columbus	$ 150,649,244	$ 5,649,110.86
Creston	1,006,721	37,822.81
Duncan	370,767	13,882.25
Humphrey	9,635,026	360,706.36
Lindsay	1,995,755	74,861.30
Monroe	916,178	34,510.41
Platte Center	2,295,916	86,612.79
Other	1,939,851	71,909.60
County Total	**$ 168,809,458**	**$ 6,329,416.38**
Polk		
Osceola	$ 8,275,696	$ 310,917.48
Polk	1,776,456	66,608.10
Shelby	2,612,993	97,921.13
Stromsburg	7,809,501	294,309.19
County Total	**$ 20,474,646**	**$ 769,755.90**
Red Willow		
Bartley	$ 1,619,760	$ 60,860.20
Danbury	401,659	15,004.59
Indianola	3,132,278	118,151.61
Lebanon	182,621	6,770.49
McCook	84,329,521	3,155,286.86
County Total	**$ 89,665,839**	**$ 3,356,073.75**
Richardson		
Dawson	$ 513,028	$ 19,553.85
Falls City	31,601,543	1,186,465.49
Humbolt	6,775,251	253,218.82
Rulo	716,414	26,926.04
Shubert	376,299	14,175.37
Stella	702,187	26,527.00
Other	497,621	18,601.87
County Total	**$ 41,182,343**	**$ 1,545,468.44**
Rock		
Bassett	$ 7,732,977	$ 289,367.66
Other	507,086	18,938.40
County Total	**$ 8,240,063**	**$ 308,306.06**
Saline		
Crete	$ 33,720,817	$ 1,260,262.49
Dewitt	3,552,765	134,620.54
Dorchester	1,587,651	59,746.10
Friend	6,809,485	254,581.72
Swanton	622,922	23,403.26
Tobias	337,861	12,629.09
Western	775,437	28,996.98
Wilber	5,195,351	194,070.86
County Total	**$ 52,602,289**	**$ 1,968,311.04**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Sarpy		
Bellevue	$ 117,291,116	$ 4,424,742.96
Gretna	5,316,476	198,524.23
LaVista	37,570,000	1,392,923.08
Papillion	23,873,322	894,860.10
Springfield	1,868,946	69,819.93
Other	1,726,183	65,501.82
County Total	**$ 187,646,043**	**$7,046,372.12**
Saunders		
Ashland	$ 10,514,820	$ 394,133.04
Cedar Bluffs	857,246	32,187.12
Ceresco	5,865,456	220,139.08
Colon	249,015	9,324.38
Ithaca	229,669	8,554.31
Mead	1,200,484	45,451.76
Morse Bluff	507,236	19,066.27
Prague	1,365,824	51,537.79
Valparaiso	2,419,723	91,206.89
Wahoo	22,045,450	826,062.58
Weston	944,346	35,455.30
Yutan	660,593	24,597.48
Other	390,911	14,635.69
County Total	**$ 47,250,773**	**$ 1,772,351.69**
Scotts Bluff		
Gering	$ 35,977,108	$ 1,350,835.47
Henry	387,603	14,457.59
Lyman	497,618	18,658.64
Minatare	2,871,467	107,810.80
Mitchell	10,660,910	400,505.67
Morrill	3,812,040	142,890.71
Scottsbluff	152,163,362	5,719,170.89
Other	596,701	22,396.96
County Total	**$ 206,966,809**	**$ 7,776,726.73**
Seward		
Beaver Crossing	$ 883,098	$ 33,006.55
Cordova	247,690	9,226.74
Garland	673,359	25,391.44
Milford	9,446,805	353,726.44
Pleasant Dale	600,794	22,553.11
Seward	39,304,293	1,472,276.09
Staplehurst	276,773	10,426.96
Utica	3,055,082	114,750.29
Other	402,433	15,144.30
County Total	**$ 54,890,327**	**$ 2,056,501.92**
Sheridan		
Gordon	$ 20,422,264	$ 766,243.12
Hay Springs	4,255,952	159,931.21
Rushville	8,761,660	327,805.88
Whiteclay	3,311,712	123,603.12
Other	225,246	8,289.67
County Total	**$ 36,976,834**	**$ 1,385,873.00**
Sherman		
Ashton	$ 838,700	$ 31,389.10
Litchfield	708,858	26,450.59
Loup City	7,522,150	281,115.38
Other	299,058	11,225.95
County Total	**$ 9,368,766**	**$ 350,181.02**
Sioux		
Harrison	$ 1,954,870	$ 73,412.78
County Total	**$ 1,954,870**	**$ 73,412.78**
Stanton		
Pilger	$ 1,677,596	$ 63,020.25
Stanton	6,243,966	234,390.27
County Total	**$ 7,921,562**	**$ 297,410.52**
Thayer		
Alexandria	$ 491,539	$ 18,393.60
Bruning	2,162,520	80,923.12
Byron	1,168,479	43,364.70
Carleton	629,684	23,666.26
Chester	1,364,988	51,234.12
Davenport	2,181,066	81,400.47
Deshler	3,070,105	115,295.91
Hebron	16,624,713	623,146.62
Hubbell	509,808	19,121.97
Other	595,389	22,414.07
County Total	**$ 28,798,291**	**$ 1,078,960.84**

Counties and Municipalities	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	$ 2,823,694	$ 105,888.51
Other	489,211	18,206.26
County Total	**$ 3,312,905**	**$ 124,094.77**
Thurston		
Pender	$ 7,698,017	$ 288,914.56
Rosalie	431,761	16,253.54
Thurston	363,342	13,583.27
Walthill	1,902,985	71,224.98
Other	133,179	4,998.33
County Total	**$ 10,529,284**	**$ 394,974.68**
Valley		
Arcadia	$ 1,688,878	$ 63,732.88
Ord	22,022,138	825,521.85
Other	941,314	35,366.42
County Total	**$ 24,652,330**	**$ 924,621.15**
Washington		
Arlington	$ 2,801,849	$ 104,978.51
Blair	42,403,502	1,595,403.73
Ft. Calhoun	1,337,215	50,923.81
Herman	1,753,419	65,721.12
Other	1,518,370	57,174.22
County Total	**$ 49,814,355**	**$ 1,874,201.39**
Wayne		
Hoskins	$ 408,125	$ 15,277.71
Wayne	34,331,748	1,285,222.09
Winside	1,034,783	38,678.35
Other	510,009	19,070.56
County Total	**$ 36,284,665**	**$ 1,358,248.71**
Webster		
Blue Hill	$ 3,465,892	$ 129,869.76
Guide Rock	950,980	35,640.57
Red Cloud	9,092,878	340,258.71
Other	459,566	17,260.82
County Total	**$ 13,969,316**	**$ 523,029.86**
Wheeler		
Bartlett	$ 811,724	$ 30,664.13
Ericson	412,423	15,337.57
County Total	**$ 1,224,147**	**$ 46,001.70**
York		
Bradshaw	$ 979,691	$ 37,074.42
Gresham	609,087	22,720.81
Henderson	6,036,293	226,117.24
McCool Jct.	1,225,894	46,186.83
Waco	1,144,261	43,587.16
York	71,763,425	2,691,699.13
Other	310,471	11,849.71
County Total	**$ 82,069,122**	**$ 3,081,235.30**
Unallocated Sales Tax	**$ 477,264,922**	**$ 18,231,186.91**
Total	**$8,436,183,216**	**$317,216,705.47**

Table 2

Sales Tax on Motor Vehicles

County	CALENDAR YEAR 1983	
	Net Taxable Sales	Sales Tax
Adams	$ 18,662,625	$ 719,809.58
Antelope	5,806,871	223,125.62
Arthur	352,237	13,521.60
Banner	1,193,231	45,867.55
Blaine	574,434	22,275.87
Boone	5,236,339	201,593.90
Box Butte	9,309,365	358,920.39
Boyd	1,545,610	59,614.60
Brown	2,536,074	97,799.34
Buffalo	20,022,822	770,603.86
Burt	5,484,693	211,605.33
Butler	5,262,678	202,642.84
Cass	13,257,478	510,267.84
Cedar	5,356,765	206,007.74
Chase	4,165,915	159,963.29
Cherry	4,362,795	167,718.42
Cheyenne	6,797,489	262,076.33
Clay	5,881,392	226,002.96
Colfax	4,952,971	190,167.26
Cuming	7,067,707	271,693.26
Custer	7,540,756	289,841.02
Dakota	9,850,301	379,294.20
Dawes	4,483,841	172,349.67
Dawson	15,404,112	592,361.30
Deuel	2,071,320	79,422.94
Dixon	3,844,678	147,960.89
Dodge	20,716,544	798,497.28
Douglas	245,543,466	9,481,861.26
Dundy	2,565,372	98,407.84
Fillmore	5,585,540	213,831.42
Franklin	3,379,444	129,538.35
Frontier	2,882,134	110,846.91
Furnas	4,493,541	172,902.22
Gage	13,999,955	538,981.67
Garden	2,010,065	77,435.18
Garfield	1,377,737	53,331.08
Gosper	1,659,767	63,763.55
Grant	817,471	31,597.15
Greeley	1,946,618	74,566.99
Hall	32,587,711	1,254,942.56
Hamilton	6,941,186	266,524.64
Harlan	3,542,717	135,764.77
Hayes	1,340,148	51,572.40
Hitchcock	3,217,828	123,535.91
Holt	8,252,366	317,596.69
Hooker	395,692	15,299.37
Howard	3,876,160	149,180.33
Jefferson	5,639,015	217,033.06
Johnson	3,025,996	116,406.30
Kearney	5,693,880	218,689.21
Keith	6,619,564	254,603.70
Keya Paha	777,978	29,982.29
Kimball	4,051,982	154,997.10
Knox	5,251,986	201,743.44
Lancaster	107,525,140	4,145,923.05
Lincoln	21,140,769	813,918.36
Logan	676,205	26,087.60
Loup	630,411	24,257.71
Madison	19,710,377	758,546.75
McPherson	460,947	17,579.44
Merrick	4,844,613	186,364.93
Morrill	3,960,164	152,393.49
Nance	2,679,920	103,009.43
Nemaha	4,606,356	177,200.07
Nuckolls	4,548,920	175,332.17
Otoe	9,461,965	363,645.49
Pawnee	1,985,927	75,991.43
Perkins	3,018,723	116,051.67
Phelps	7,774,146	298,920.92
Pierce	4,760,487	183,600.72
Platte	19,354,647	745,496.69
Polk	4,526,948	174,127.51
Red Willow	9,280,485	355,886.70
Richardson	5,412,093	208,546.19
Rock	1,320,603	51,018.03
Saline	7,205,939	277,630.02
Sarpy	62,080,185	2,393,538.03
Saunders	11,987,665	462,071.01
Scotts Bluff	21,782,886	840,317.53
Seward	9,178,535	353,950.40
Sheridan	4,652,035	179,148.25
Sherman	2,323,263	89,322.40
Sioux	1,460,308	56,106.83
Stanton	3,560,928	137,158.09
Thayer	4,427,277	169,961.16
Thomas	714,396	27,325.44
Thurston	2,775,225	105,801.74
Valley	3,072,275	118,792.59
Washington	10,688,611	411,164.65
Wayne	4,726,189	181,803.79
Webster	3,072,724	118,267.54
Wheeler	917,090	35,113.89
York	9,909,094	381,085.35
Total	**$971,430,933**	**$37,428,397.33**

Sales Tax Statistics by Nebraska Business Classification

Table 3

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
AGRICULTURAL		
Agricultural Production	$ 6,769,184	$ 254,013.09
Wheat	190,333	7,193.62
Corn	780,524	29,335.48
Soybeans	1,355,605	51,059.81
Cash Grains, NEC	4,163,980	156,616.44
Field Crops, Except Cash Grains	2,280,836	85,865.27
Vegetables and Melons	1,390,372	52,531.00
Fruits and Tree Nuts	7,093,257	269,055.11
Horticultural Specialties	3,658,163	135,708.37
General Farms, Primarily Crops	9,488,250	353,694.82
Class Total	**$37,170,504**	**$1,395,073.01**
Agricultural Livestock	$ 5,646,931	$ 211,729.25
Livestock, Except Specialties	1,334,021	50,283.45
Beef Cattle and Beef Cattle Feedlots	493,485	18,391.82
Hogs	680,945	25,566.79
Sheep and Goats	156,197	5,937.19
Dairy Farms	3,322,520	125,000.59
Poultry and Eggs	689,786	26,200.25
Chickens and Chicken Eggs	161,724	5,966.77
Turkey and Turkey Eggs	739,540	28,397.85
Poultry Hatcheries	1,067,689	39,627.12
Animal Specialties	3,950,806	145,994.33
General Farms, Primarily Livestock	539,594	20,469.30
Class Total	**$18,783,238**	**$ 703,564.71**
Agricultural Services	$20,758,703	$ 781,213.66
Soil Preparation Services	1,153,778	43,448.86
Crop Planting, Cultivating & Protection	9,033,494	344,177.33
Veterinary Services	5,515,810	205,064.24
Animal Services, Except Veterinary	8,164,473	307,429.37
Farm Labor and Management Services	3,432,670	130,238.70
Landscape and Horticultural Services	7,464,375	277,529.84
Class Total	**$55,523,303**	**$2,089,102.00**
Forestry	$ 2,618,656	$ 97,812.43
Fishing, Hunting and Trapping	$ 14,340	$ 551.35
Commercial Fishing	33,567	1,255.60
Fish Hatcheries and Preserves	21,642,158	805,957.40
Class Total	**$21,690,065**	**$ 807,764.35**
MINING		
Metal Mining	$ 41,624	$ 1,649.66

Continued – Table 3

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Oil and Gas Extraction	$ 906,829	$ 34,483.51
Crude Petroleum and Natural Gas	160,315	6,082.61
Natural Gas Liquids	560,404	20,805.48
Oil and Gas Field Services	6,437,339	240,942.99
Class Total	**$ 8,064,887**	**$ 302,314.59**
Nonmetalic Mineral Mining	$ 4,846,026	$ 172,481.80
Sand and Gravel	5,989,973	227,721.77
Class Total	**$10,835,999**	**$ 400,203.57**
CONSTRUCTION		
Building Construction	$ 6,75[illegible]50	$ 254,451.96
Residential Building Contractors	4,947,491	186,356.48
Operative Builders	6,579,307	249,952.17
Nonresidential Building Contractors	5,080,907	190,794.77
Class Total	**$23,366,355**	**$ 881,555.38**
Other Construction	$ 1,455,136	$ 55,975.63
Highway and Street Construction	1,369,978	52,009.95
Heavy Construction	261,246	10,122.01
Class Total	**$ 3,086,360**	**$ 118,107.59**
Special Trade Contractors	$33,773,586	$1,270,636.28
Plumbing and Heating	5,618,394	212,745.32
Painting and Decorating	423,039	15,889.03
Electrical Work	5,838,970	221,558.70
Masonry	700,206	26,512.91
Carpentering and Flooring	3,952,560	148,517.09
Roofing and Sheet Metal Work	1,490,943	59,104.87
Concrete Work	26,552,603	1,018,648.10
Water Well Drilling	11,341,888	428,830.06
Class Total	**$89,692,189**	**$3,402,442.36**
MANUFACTURING		
Food Products	$ 6,819,249	$ 249,620.12
Meat Products	4,682,209	171,777.17
Dairy Products	2,625,356	99,946.55
Grain Mill Products	6,039,813	228,491.27
Bakery Products	4,226,664	155,488.14
Sugar and Confectionary Products	298,166	10,773.79
Beverages	4,884,196	211,459.88
Class Total	**$29,575,653**	**$1,127,556.92**
Tobacco Manufacturers	$ 40,590	$ 1,474.63
Cigarettes	6,599,544	255,823.25
Class Total	**$ 6,640,134**	**$ 257,297.88**

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Other Manufacturing		
Textile Mill Products	$ 5,728,661	$ 214,709.38
Apparel and Finished Fabric Products	5,460,358	206,953.17
Class Total	**$11,189,019**	**$ 421,662.55**
Lumber and Wood Products, Except Furniture	$ 8,696,584	$ 328,404.63
Sawmills and Planning Mills	2,014,258	76,453.77
Class Total	**$10,710,842**	**$ 404,858.40**
Furniture and Fixtures	$ 3,064,997	$ 115,627.12
Household Furniture	1,286,620	46,896.98
Office Furniture	438,470	16,818.10
Class Total	**$ 4,790,087**	**$ 179,342.20**
Printing and Publishing	$19,032,016	$ 714,993.71
Newspaper Printing and Publishing	4,622,838	172,133.07
Books	2,420,130	91,490.39
Miscellaneous Publishing	2,108,244	77,784.24
Commercial Printing	37,248,352	1,393,670.84
Service Industries for Printing	4,391,956	164,374.61
Miscellaneous Printing	10,589,677	408,259.35
Class Total	**$80,413,213**	**$3,022,706.21**
Chemical and Allied Products	$10,430,790	$ 391,675.77
Industrial Inorganic Chemicals	1,610,717	60,437.10
Drugs	3,702,325	138,266.32
Soap and Cosmetics	2,894,332	108,216.13
Paints	4,518,491	170,306.43
Industrial Organic Chemicals	127,317	4,742.94
Agricultural Chemicals	1,299,845	48,740.65
Class Total	**$24,583,817**	**$ 922,385.34**
Petroleum Refining	**$ 8,663,687**	**$ 324,341.10**
Rubber and Plastics Products	**$ 3,101,399**	**$ 105,794.62**
Fabricated Metal Products	**$48,809,776**	**$1,841,416.47**
Nonelectrical Machinery	$ 5,098,495	$ 191,938.03
Farm and Garden	20,428,682	767,780.45
Other	12,634,656	476,458.66
Class Total	**$38,161,833**	**$1,436,177.14**
Electrical Machinery and Supplies	**$26,615,605**	**$1,001,564.58**
Miscellaneous Manufacturing Industries	**$56,088,730**	**$2,079,160.37**

Continued – Table 3

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
TRANSPORTATION		
Railroads and Railroad Transportation	$ 1,052,760	$ 39,101.99
Local and Suburban Transit, and Taxicabs	69,548	2,610.17
Local and Suburban Passenger Transportation	768,478	28,864.90
Class Total	**$ 1,890,786**	**$ 70,577.06**
Motor Freight Transportation and Warehousing	$ 303,699	$ 11,411.28
Trucking	23,731,586	891,125.59
Public Warehousing	702,009	26,250.17
Class Total	**$ 24,737,294**	**$ 928,787.04**
Air Transportation	$ 8,780,434	$ 473,427.67
Certified Air Carriers	857,937	69,650.98
Class Total	**$ 9,638,371**	**$ 543,078.65**
Nonnatural Gas Pipelines	**$ 78,943**	**$ 2,973.33**
Communication	$ 47,592,526	$ 1,778,822.82
Telephone Communication	239,139,301	8,985,996.87
Telegraph Communication	554,147	20,827.34
Radio and Television Broadcasting	1,481,187	55,930.79
Class Total	**$288,767,161**	**$10,841,577.82**
Electric, Gas and Sanitary Services	$142,537,732	$ 5,300,598.25
Electric Companies and Systems	316,028,046	11,953,638.68
Gas Companies and Systems	145,673,679	5,368,444.79
Combination Electric and Gas Systems	23,388,389	875,119.22
Water Supply	21,384,200	809,765.66
Sanitary Services	851,390	32,291.16
Steam Supply and Systems	1,442,518	53,664.61
Irrigation Systems	5,633,147	212,657.65
Class Total	**$656,939,101**	**$24,606,180.02**
WHOLESALE		
Wholesale Trade	$ 58,720,314	$ 2,205,744.66
Automotive Parts and Supplies	53,351,251	2,011,089.60
Furniture and Home Furnishings	3,866,770	145,674.41
Construction Materials	29,532,983	1,118,000.89
Electrical Goods	71,029,757	2,675,037.33
Hardware, Plumbing and Heating Supplies	67,273,688	2,537,714.93
Miscellaneous Durable Goods	63,885,578	2,205,949.58
Paper and Paper Products	24,156,064	906,664.56
Drugs	13,433,291	503,997.74
Groceries	16,939,421	630,506.26
Farm Product Raw Materials	3,357,665	127,227.99
Petroleum and Petroleum Products	21,438,577	807,012.21
Beer, Wine and Alcoholic Beverages	3,814,941	143,699.33
Miscellaneous Nondurable Goods	26,958,536	1,011,700.64
Class Total	**$457,758,836**	**$17,030,020.13**

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
RETAIL TRADE		
Building, Hardware and Farm Supplies	$ 68,550,432	$ 2,573,834.62
Lumber and Building Materials Dealers	200,275,011	7,570,154.00
Heating and Plumbing Equipment Dealers	21,788,507	813,396.74
Paint, Glass and Wallpaper Stores	43,971,994	1,643,330.34
Electrical Supply Stores	10,869,995	407,367.59
Hardware Stores	93,569,293	3,522,650.81
Farm Equipment and Supplies	350,624,338	13,162,769.36
Mobile Home Dealers	16,233,996	608,987.88
Class Total	**$ 805,883,566**	**$30,302,491.34**
General Merchandise	$ 284,764,511	$10,759,410.79
Department Stores	411,171,643	15,571,848.45
Mail Order Houses	24,955,973	938,166.18
Variety Stores	121,517,890	4,550,520.72
Vending Machine Operators	20,513,757	769,647.85
Direct Sales Organizers	95,830,916	3,600,044.13
Class Total	**$ 958,754,690**	**$36,189,638.12**
Food Stores	$ 115,829,995	$ 4,299,201.46
Grocery Stores	876,134,164	32,409,547.09
Meat and Fish Markets	13,381,003	491,783.13
Fruit Stores and Vegetable Markets	2,053,627	76,083.92
Candy, Nut and Confectionary Stores	2,454,347	91,818.45
Dairy Products Stores	7,572,322	281,646.10
Retail Bakeries	9,253,509	342,663.27
Class Total	**$1,026,678,967**	**$37,992,743.42**
Automotive Dealers and Gasoline Stations	$ 41,008,983	$ 1,540,651.92
New and Used Motor Vehicle Dealers	66,135,506	2,534,750.27
Used Motor Vehicle Dealers	1,271,947	47,896.29
Tire, Battery and Accessory Dealers	66,564,887	2,516,713.03
Gasoline Service Stations	107,746,099	4,064,844.98
Boat Dealers	6,082,791	224,298.25
Recreational and Utility Trailer Dealers	3,430,157	128,179.04
Motorcycle Dealers	6,537,390	244,246.38
Class Total	**$ 298,777,760**	**$11,301,580.16**
Apparel and Accessories	$ 20,831,595	$ 787,271.73
Men's and Boys' Clothing	34,924,431	1,318,090.01
Women's Ready-to-Wear	56,397,763	2,127,683.05
Women's Accessory and Specialty Stores	15,966,655	600,442.81
Children's and Infant's Wear	4,665,520	177,000.88
Family Clothing Stores	33,613,313	1,275,154.26
Shoe Stores	48,807,063	1,840,855.49
Class Total	**$ 215,206,340**	**$ 8,126,498.23**
Furniture and Home Furnishing Stores	$ 44,826,052	$ 1,688,322.47
Nonappliance Home Furnishings	149,088,248	5,614,295.85
Household Appliance Stores	24,793,366	935,023.21
Radio, Television and Music Stores	41,205,855	1,553,184.44
Class Total	**$ 259,913,521**	**$ 9,790,825.97**

Continued – Table 3

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Eating and Drinking Places	$516,073,901	$17,406,204.59
Drinking Places	82,740,541	3,115,312.96
Class Total	**$598,814,442**	**$22,521,517.55**
Miscellaneous Retail Stores	$367,717,451	$13,844,271.12
Drug and Propietary Stores	88,739,453	3,337,230.29
Liquor Stores	87,039,065	3,273,595.38
Antique and Secondhand Stores	5,913,112	222,693.69
Books and Stationery Stores	28,596,838	1,078,955.41
Sporting Goods and Bicycle Stores	34,856,029	1,314,183.07
Garden Supply Stores	9,366,254	348,340.95
Jewelry Stores	33,007,707	1,253,534.74
Rental Stores	13,558,988	510,263.56
Class Total	**$668,794,897**	**$25,183,068.21**
FINANCE, INSURANCE AND REAL ESTATE		
Banking	$ 2,540,001	$ 95,837.80
Commercial and Stock Savings Banks	1,240,865	46,899.00
FRB and FDIC State Banks	144,719	14,020.85
Non-FRB & Non-FDIC State Banks	328,586	12,546.23
Federal & State Savings & Loan Associations	125,867	4,658.79
Agricultural Credit Unions	136,848	5,047.69
Federal and State Credit Unions	71,794	2,790.89
Licensed Small Loan Lenders	242,846	9,251.58
Miscellaneous Credit Institutions	4,768,243	182,177.77
Class Total	**$ 9,599,769**	**$ 373,230.60**
Security and Commodity Brokers, Dealers, Exchanges and Services		
Security Brokers, Dealers and Flotation Companies	$ 13,507,512	$ 505,667.42
Security and Commodity Exchanges	257,878	9,670.03
Class Total	**$ 13,765,390**	**$ 515,337.45**
Insurance		
Life Insurance and Insurance Carriers	$ 2,019,101	$ 76,038.50
Accident, Health Insurance and Medical	344,561	12,812.23
Class Total	**$ 2,363,662**	**$ 88,850.73**
Real Estate		
Real Estate Operators, Except Developers	$ 3,259,135	$ 122,860.41
Real Estate Agents and Managers	427,642	16,062.22
Subdividers and Developers	825,730	31,128.12
Class Total	**$ 4,512,507**	**$ 170,050.75**
SERVICES		
Lodging, Places and Camps	$ 12,026,099	$ 460,277.20
Hotels, Motels and Tourist Courts	104,739,098	3,954,459.22
Rooming and Boarding Houses	233,999	8,922.95
Class Total	**$116,999,196**	**$ 4,423,659.37**

Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Personal Services	$ 39,136,782	$ 1,505,620.31
Laundry, Cleaning and Garment Services	1,844,612	65,983.56
Portrait Photographic Studios	15,353,540	583,197.93
Beauty Shops	3,750,096	141,171.55
Barber Shops	1,312,391	49,249.04
Shoe Repair and Shoe Shine Shops	1,230,262	46,396.90
Funeral Services and Crematories	20,381,460	763,673.65
Class Total	**$ 83,009,143**	**$ 3,155,292.94**
Miscellaneous Business Services	$171,924,091	$ 6,708,991.01
Advertising	8,105,318	304,889.70
Mailing and Reproduction	4,359,073	163,921.04
Computer and Data Processing Services	14,455,397	499,881.48
Class Total	**$198,743,879**	**$ 7,677,683.23**
Automobile Repair, Services and Garages	$ 14,228,413	$ 535,342.08
Automotive Rental and Leasing	37,645,300	1,416,115.98
Automobile Parking	81,699	3,071.71
Automotive Repair Shops	52,838,277	1,986,663.58
Automotive Services, Except Repair	8,019,164	301,301.75
Class Total	**$112,812,853**	**$ 4,242,495.10**
Miscellaneous Repair Services	$ 39,700,709	$ 1,495,110.41
Electric Repair Shops	8,816,102	331,342.48
Watch, Clock and Jewelry Repair	946,772	35,944.00
Class Total	**$ 49,463,583**	**$ 1,862,396.89**
Motion Pictures	$ 401,248	$ 15,049.71
Motion Picture Service Industries	202,392	7,572.09
Motion Picture Theatres	19,158,480	714,582.34
Class Total	**$ 19,762,120**	**$ 737,204.14**
Amusement and Recreation Services	$ 39,147,306	$ 1,464,928.44
Dance Halls, Studios and Schools	2,887,806	108,386.04
Theatrical Producers, Bands and Entertainers	2,821,726	105,538.81
Bowling Alleys, Billiard and Pool Parlors	20,050,894	750,346.31
Commercial Sports	11,231,614	420,482.74
Class Total	**$ 76,139,346**	**$ 2,849,682.34**
Medical and Other Health Services	$ 15,206,446	$ 570,338.76
Offices of Physicians	485,494	18,208.85
Offices of Dentists	725,564	27,171.28
Offices of Other Health Practitioners	1,019,698	38,229.21
Nursing and Personal Care Facilities	1,574,066	59,169.55
Hospitals	7,550,917	282,611.50
Medical and Dental Laboratories	416,963	15,605.46
Class Total	**$ 26,979,148**	**$ 1,011,334.61**
Nonprofit Membership Organization	**$ 49,571,736**	**$ 1,856,305.20**
Other	**$779,609,234**	**$29,497,771.55**
State Grand Totals	**$8,436,183,216**	**$317,216,705.38**

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Adams County		
Agriculture	$ 1,909,585	$ 71,220.50
Mining	—	—
Construction	2,642,444	100,025.42
Manufacturing	5,446,869	203,888.44
Transportation	18,217,340	682,342.77
Wholesale	15,709,111	586,959.69
Retail	96,683,904	3,631,462.68
Banking, Insurance, Real Estate	—	—
Services	11,665,081	439,173.75
Other	19,276,577	723,490.92
County Total	**$171,550,911**	**$6,438,564.17**
Antelope County		
Agriculture	$ —	$ —
Mining	—	—
Construction	522,763	19,775.18
Manufacturing	418,408	15,613.63
Transportation	1,577,238	58,945.49
Wholesale	—	—
Retail	18,126,435	678,037.02
Banking, Insurance, Real Estate	—	—
Services	3,058,945	115,474.69
Other	2,885,253	108,019.44
County Total	**$26,589,042**	**$995,865.45**
Arthur County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	000	0.00
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	780,207	29,188.66
County Total	**$790,207**	**$29,188.66**
Banner County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	000	0.00
Transportation	000	0.00
Wholesale	000	0.00
Retail	—	—
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	208,714	7,868.69
County Total	**$208,714**	**$7,868.69**
Blaine County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	000	0.00
Manufacturing	000	0.00
Transportation	—	—
Wholesale	000	0.00
Retail	977,704	37,015.93
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	180,782	6,807.60
County Total	**$1,158,486**	**$43,823.53**
Boone County		
Agriculture	$ 757,481	$ 28,370.42
Mining	—	—
Construction	1,023,933	39,100.88
Manufacturing	2,198,204	81,904.80
Transportation	4,027,762	151,270.83
Wholesale	—	—
Retail	16,241,745	614,097.24
Banking, Insurance, Real Estate	—	—
Services	1,690,958	63,472.96
Other	2,485,678	92,994.95
County Total	**$28,425,761**	**$1,071,122.08**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Box Butte County		
Agriculture	$ 416,170	$ 15,599.22
Mining	—	—
Construction	1,148,253	42,799.79
Manufacturing	651,177	24,400.10
Transportation	8,565,466	325,052.71
Wholesale	1,480,785	55,570.74
Retail	40,079,460	1,504,185.98
Banking, Insurance, Real Estate	—	—
Services	7,535,854	283,622.07
Other	9,249,953	346,308.01
County Total	**$69,127,118**	**$2,597,538.62**
Boyd County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,053,084	39,421.25
Wholesale	—	—
Retail	5,206,363	194,914.15
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	1,558,080	58,375.80
County Total	**$7,817,527**	**$292,711.20**
Brown County		
Agriculture	$ 378,777	$ 14,151.00
Mining	000	0.00
Construction	205,038	7,691.01
Manufacturing	—	—
Transportation	2,673,540	100,241.77
Wholesale	—	—
Retail	14,418,701	541,430.12
Banking, Insurance, Real Estate	—	—
Services	1,191,834	44,891.10
Other	1,294,188	48,484.19
County Total	**$20,162,078**	**$756,889.19**
Buffalo County		
Agriculture	$ 2,205,587	$ 83,195.66
Mining	—	—
Construction	2,065,386	77,403.63
Manufacturing	4,156,461	155,818.77
Transportation	21,291,264	796,776.79
Wholesale	7,752,659	290,437.08
Retail	130,920,083	4,911,739.01
Banking, Insurance, Real Estate	440,462	16,569.91
Services	22,488,113	846,478.40
Other	18,836,041	708,140.63
County Total	**$210,156,056**	**$7,886,559.88**
Burt County		
Agriculture	$ 779,368	$ 29,442.04
Mining	000	0.00
Construction	265,848	10,156.40
Manufacturing	—	—
Transportation	6,598,839	247,448.74
Wholesale	537,641	20,251.79
Retail	19,923,236	745,973.72
Banking, Insurance, Real Estate	—	—
Services	1,156,424	43,404.30
Other	1,260,414	47,425.44
County Total	**$30,521,770**	**$1,144,102.43**
Butler County		
Agriculture	$ 866,278	$ 32,486.04
Mining	—	—
Construction	220,323	8,437.66
Manufacturing	198,229	7,311.07
Transportation	4,833,137	181,098.11
Wholesale	434,574	16,303.52
Retail	14,013,726	526,021.94
Banking, Insurance, Real Estate	—	—
Services	1,462,861	55,121.87
Other	1,398,051	53,260.92
County Total	**$23,427,179**	**$880,041.13**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Cass County		
Agriculture	$ 949,464	$ 35,757.06
Mining	1,195,046	30,740.75
Construction	429,034	18,437.40
Manufacturing	669,369	24,868.51
Transportation	7,306,858	272,606.21
Wholesale	729,080	27,547.33
Retail	29,309,203	1,107,704.51
Banking, Insurance, Real Estate	—	—
Services	2,362,535	89,380.64
Other	2,520,571	95,248.93
County Total	**$45,471,160**	**$1,702,291.34**
Cedar County		
Agriculture	$ 852,031	$ 31,822.71
Mining	000	0.00
Construction	1,059,336	40,700.30
Manufacturing	209,226	7,732.61
Transportation	6,078,209	227,915.99
Wholesale	1,411,292	52,378.43
Retail	21,972,826	822,199.25
Banking, Insurance, Real Estate	000	0.00
Services	1,847,069	69,530.19
Other	1,487,093	55,112.94
County Total	**$34,917,082**	**$1,307,392.42**
Chase County		
Agriculture	$ 608,940	$ 22,912.34
Mining	—	—
Construction	1,530,475	58,043.93
Manufacturing	—	—
Transportation	1,778,663	66,992.64
Wholesale	—	—
Retail	15,683,679	587,616.89
Banking, Insurance, Real Estate	000	0.00
Services	3,895,252	146,279.15
Other	1,526,774	57,646.20
County Total	**$25,023,783**	**$939,491.16**
Cherry County		
Agriculture	$ 519,570	$ 19,171.08
Mining	000	0.00
Construction	346,828	13,125.39
Manufacturing	330,501	12,286.09
Transportation	3,235,591	121,494.94
Wholesale	—	—
Retail	21,352,808	802,690.73
Banking, Insurance, Real Estate	—	—
Services	2,198,749	82,824.21
Other	2,898,945	108,441.87
County Total	**$30,882,992**	**$1,160,034.31**
Cheyenne County		
Agriculture	$ 616,030	$ 23,393.66
Mining	—	—
Construction	620,409	23,008.78
Manufacturing	3,607,481	135,410.23
Transportation	6,071,028	226,350.78
Wholesale	1,357,071	51,007.83
Retail	27,402,060	1,030,629.04
Banking, Insurance, Real Estate	—	—
Services	3,273,080	123,698.13
Other	3,813,196	143,784.69
County Total	**$46,760,355**	**$1,757,283.14**
Clay County		
Agriculture	$ 709,345	$ 26,547.25
Mining	—	—
Construction	903,491	33,517.86
Manufacturing	295,586	11,276.13
Transportation	3,319,776	124,342.23
Wholesale	365,809	13,769.44
Retail	16,624,461	624,248.71
Banking, Insurance, Real Estate	—	—
Services	1,376,883	51,544.10
Other	2,031,232	76,542.76
County Total	**$25,626,583**	**$961,788.48**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Colfax County		
Agriculture	$ 737,880	$ 28,209.71
Mining	—	—
Construction	949,859	35,939.31
Manufacturing	225,456	8,343.29
Transportation	2,147,231	80,000.22
Wholesale	879,490	33,237.07
Retail	23,411,767	874,146.19
Banking, Insurance, Real Estate	—	—
Services	3,374,519	126,668.67
Other	3,419,714	128,637.36
County Total	**$35,145,916**	**$1,315,181.82**
Cuming County		
Agriculture	$ 2,048,718	$ 78,592.98
Mining	—	—
Construction	1,716,124	64,672.32
Manufacturing	278,460	10,423.69
Transportation	6,140,678	228,520.28
Wholesale	1,308,667	49,198.93
Retail	26,760,548	1,002,114.45
Banking, Insurance, Real Estate	—	—
Services	2,449,931	92,138.55
Other	7,636,162	285,798.09
County Total	**$48,339,288**	**$1,811,459.29**
Custer County		
Agriculture	$ 879,073	$ 33,452.75
Mining	—	—
Construction	1,315,736	50,193.73
Manufacturing	2,515,411	93,131.73
Transportation	8,127,097	304,802.72
Wholesale	1,372,860	51,659.27
Retail	33,956,986	1,273,831.83
Banking, Insurance, Real Estate	—	—
Services	3,995,938	150,267.01
Other	3,184,973	120,050.42
County Total	**$55,348,074**	**$2,077,389.46**
Dakota County		
Agriculture	$ 1,118,264	$ 42,463.52
Mining	000	0.00
Construction	348,921	13,129.08
Manufacturing	861,961	32,628.00
Transportation	10,979,837	412,285.56
Wholesale	211,736	7,831.53
Retail	22,082,026	829,209.52
Banking, Insurance, Real Estate	—	—
Services	7,606,515	286,195.98
Other	5,700,188	212,797.84
County Total	**$48,909,448**	**$1,836,541.03**
Dawes County		
Agriculture	$ 477,314	$ 18,004.12
Mining	000	0.00
Construction	194,448	7,145.71
Manufacturing	204,992	7,593.86
Transportation	5,615,049	210,521.51
Wholesale	495,304	18,667.87
Retail	29,191,778	1,097,463.07
Banking, Insurance, Real Estate	—	—
Services	2,736,743	103,630.10
Other	1,865,013	70,035.56
County Total	**$40,780,641**	**$1,533,061.80**
Dawson County		
Agriculture	$ 2,751,792	$ 103,536.12
Mining	—	—
Construction	1,786,533	66,921.59
Manufacturing	1,665,765	62,301.20
Transportation	15,708,409	588,044.54
Wholesale	2,562,186	96,492.08
Retail	77,532,121	2,908,928.53
Banking, Insurance, Real Estate	248,435	9,455.91
Services	7,762,606	292,198.99
Other	6,737,168	252,425.89
County Total	**$116,755,015**	**$4,380,304.85**

Continued – Table 4

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Deuel County		
Agriculture	—	—
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,131,465	42,295.04
Wholesale	—	—
Retail	5,782,283	217,045.25
Banking, Insurance, Real Estate	000	0.00
Services	1,080,594	40,862.27
Other	1,209,989	45,304.65
County Total	**$9,204,331**	**$345,507.21**
Dixon County		
Agriculture	$ 481,847	$ 18,195.07
Mining	—	—
Construction	380,160	14,375.94
Manufacturing	—	—
Transportation	2,402,695	89,785.25
Wholesale	—	—
Retail	6,699,344	249,747.25
Banking, Insurance, Real Estate	000	0.00
Services	1,137,885	42,809.51
Other	348,890	13,150.74
County Total	**$11,450,821**	**$428,063.76**
Dodge County		
Agriculture	$ 2,635,582	$ 99,474.70
Mining	—	—
Construction	2,259,280	85,339.26
Manufacturing	2,367,114	88,250.28
Transportation	22,959,969	860,953.84
Wholesale	7,703,784	288,438.66
Retail	120,786,827	4,530,886.84
Banking, Insurance, Real Estate	—	—
Services	10,779,413	404,847.28
Other	16,536,874	618,012.88
County Total	**$186,028,843**	**$6,976,203.74**
Douglas County		
Agriculture	$ 21,698,749	$ 817,151.35
Mining	1,617,622	61,377.99
Construction	40,043,666	1,528,539.74
Manufacturing	113,580,974	4,287,011.14
Transportation	312,738,335	11,779,610.81
Wholesale	183,033,067	6,812,403.14
Retail	1,458,472,728	54,729,131.59
Banking, Insurance, Real Estate	12,972,082	499,739.41
Services	234,704,502	8,836,973.20
Other	339,447,396	12,849,682.09
County Total	**$2,718,309,121**	**$102,201,620.46**
Dundy County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	6,667,417	249,106.83
Banking, Insurance, Real Estate	000	0.00
Services	348,387	12,976.46
Other	2,347,171	87,813.47
County Total	**$9,362,975**	**$349,896.76**
Fillmore County		
Agriculture	$ 328,392	$ 12,337.51
Mining	—	—
Construction	1,285,199	49,067.89
Manufacturing	—	—
Transportation	4,537,973	170,158.94
Wholesale	803,865	30,238.46
Retail	20,017,424	749,801.51
Banking, Insurance, Real Estate	—	—
Services	2,758,539	103,394.21
Other	1,907,920	72,001.01
County Total	**$31,639,312**	**$1,186,999.53**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Franklin County		
Agriculture	$ —	$ —
Mining	—	—
Construction	474,650	17,906.46
Manufacturing	216,466	8,098.96
Transportation	1,217,345	46,039.38
Wholesale	389,826	14,392.08
Retail	6,011,646	226,918.20
Banking, Insurance, Real Estate	—	—
Services	2,366,077	87,718.20
Other	2,054,516	77,871.07
County Total	**$12,730,526**	**$478,944.35**
Frontier County		
Agriculture	$1,041,237	$ 39,151.05
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,017,018	150,181.45
Banking, Insurance, Real Estate	—	—
Services	980,341	36,929.62
Other	1,567,148	59,324.63
County Total	**$7,605,744**	**$285,586.75**
Furnas County		
Agriculture	$ 212,702	$ 7,894.41
Mining	—	—
Construction	—	—
Manufacturing	248,713	12,521.81
Transportation	4,807,878	180,752.95
Wholesale	562,756	21,062.64
Retail	15,663,031	585,445.00
Banking, Insurance, Real Estate	000	0.00
Services	1,716,616	64,362.84
Other	1,786,284	67,259.33
County Total	**$24,997,980**	**$939,298.98**
Gage County		
Agriculture	$ 2,366,115	$ 88,754.68
Mining	279,902	10,550.00
Construction	377,191	14,159.95
Manufacturing	1,560,080	63,611.10
Transportation	15,134,601	566,481.60
Wholesale	3,207,469	120,736.87
Retail	68,252,818	2,558,799.84
Banking, Insurance, Real Estate	—	—
Services	6,244,412	238,498.86
Other	5,761,749	216,270.54
County Total	**$103,184,337**	**$3,877,863.44**
Garden County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,824,316	181,434.49
Banking, Insurance, Real Estate	000	0.00
Services	457,806	17,245.02
Other	2,725,456	102,002.68
County Total	**$8,007,578**	**$300,682.19**
Garfield County		
Agriculture	$ 285,348	$ 10,660.49
Mining	—	—
Construction	—	—
Manufacturing	359,448	13,514.24
Transportation	—	—
Wholesale	—	—
Retail	6,921,796	260,052.80
Banking, Insurance, Real Estate	000	0.00
Services	737,394	27,901.01
Other	2,195,016	82,821.03
County Total	**$10,499,002**	**$394,949.57**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Gosper County		
Agriculture	$2,760,228	$103,235.31
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,091,617	78,348.82
Banking, Insurance, Real Estate	000	0.00
Services	747,377	27,983.05
Other	1,529,514	57,492.62
County Total	**$7,128,736**	**$267,059.80**
Grant County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	000	0.00
Wholesale	000	0.00
Retail	1,961,520	73,603.45
Banking, Insurance, Real Estate	000	0.00
Service	321,895	12,173.86
Other	531,114	20,026.11
County Total	**$2,814,529**	**$105,803.42**
Greeley County		
Agriculture	$ 336,769	$ 12,678.34
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	6,076,620	227,195.04
Banking, Insurance, Real Estate	000	0.00
Services	1,147,215	42,997.83
Other	1,362,270	51,521.24
County Total	**$8,922,874**	**$334,392.45**
Hall County		
Agriculture	$ 1,771,011	$ 65,943.44
Mining	—	—
Construction	2,859,700	108,351.30
Manufacturing	14,869,277	556,519.49
Transportation	43,649,871	1,633,907.81
Wholesale	27,151,627	1,019,182.04
Retail	219,481,656	8,245,654.81
Banking, Insurance, Real Estate	533,527	20,113.20
Services	30,838,398	1,158,328.46
Other	16,651,994	625,142.48
County Total	**$357,807,061**	**$13,433,143.03**
Hamilton County		
Agriculture	$ 469,163	$ 17,695.28
Mining	—	—
Construction	1,178,418	44,248.65
Manufacturing	1,087,215	42,055.61
Transportation	3,904,943	145,837.82
Wholesale	1,303,068	49,675.34
Retail	16,013,018	598,825.92
Banking, Insurance, Real Estate	—	—
Services	2,757,155	104,111.25
Other	2,555,048	96,182.05
County Total	**$29,268,028**	**$1,098,631.92**
Harlan County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	291,909	11,106.45
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	9,076,869	339,462.35
Banking, Insurance, Real Estate	—	—
Services	2,062,583	77,958.30
Other	2,692,926	100,584.74
County Total	**$14,124,287**	**$529,111.84**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Hayes County		
Agriculture	$ —	$ —
Mining	—	—
Construction	000	0.00
Manufacturing	—	—
Transportation	000	0.00
Wholesale	—	—
Retail	337,204	12,495.77
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	485,352	18,221.94
County Total	**$822,556**	**$30,717.71**
Hitchcock County		
Agriculture	$ 302,668	$ 11,407.44
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2,014,622	75,900.23
Wholesale	—	—
Retail	4,315,868	161,726.36
Banking, Insurance, Real Estate	—	—
Services	846,818	31,915.58
Other	1,550,601	57,973.14
County Total	**$9,030,577**	**$338,922.75**
Holt County		
Agriculture	$ 1,212,894	$ 45,548.85
Mining	—	—
Construction	1,944,572	74,353.41
Manufacturing	236,738	8,894.68
Transportation	8,907,543	333,478.24
Wholesale	754,121	28,538.38
Retail	38,514,933	1,444,916.89
Banking, Insurance, Real Estate	—	—
Services	3,235,801	121,824.65
Other	7,156,322	268,219.67
County Total	**$61,962,924**	**$2,325,774.77**
Hooker County		
Agriculture	$ —	$ —
Mining	—	—
Construction	000	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,734,401	102,046.43
Banking, Insurance, Real Estate	000	0.00
Services	228,650	8,575.55
Other	401,527	15,069.49
County Total	**$3,364,578**	**$125,691.47**
Howard County		
Agriculture	$ —	—
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2,855,616	107,449.28
Wholesale	—	—
Retail	13,410,634	502,604.39
Banking, Insurance, Real Estate	—	—
Services	747,950	27,974.66
Other	1,486,156	55,819.21
County Total	**$18,500,356**	**$693,847.54**
Jefferson County		
Agriculture	$ 316,015	$ 12,155.59
Mining	—	—
Construction	278,032	10,485.51
Manufacturing	2,043,932	77,006.13
Transportation	6,512,652	240,036.70
Wholesale	1,522,701	57,277.52
Retail	27,287,679	1,022,835.15
Banking, Insurance, Real Estate	—	—
Services	2,039,394	76,303.35
Other	4,642,952	173,893.52
County Total	**$44,643,357**	**$1,669,993.47**

Continued – Table 4

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Johnson County		
Agriculture	$ 421,837	$ 15,647.14
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,827,500	68,325.76
Wholesale	—	—
Retail	11,190,458	417,608.46
Banking, Insurance, Real Estate	000	0.00
Services	1,030,246	38,559.14
Other	1,550,473	58,346.55
County Total	**$16,020,514**	**$598,487.05**
Kearney County		
Agriculture	$ 504,951	$ 18,910.71
Mining	000	0.00
Construction	833,016	31,943.16
Manufacturing	2,808,764	104,896.34
Transportation	1,956,680	73,415.27
Wholesale	—	—
Retail	13,491,521	505,123.27
Banking, Insurance, Real Estate	000	0.00
Services	1,965,315	74,330.66
Other	1,922,125	71,902.31
County Total	**$23,482,372**	**$880,521.72**
Keith County		
Agriculture	$ 1,374,463	$ 52,063.26
Mining	—	—
Construction	996,213	37,366.46
Manufacturing	459,933	17,281.32
Transportation	3,404,355	128,890.88
Wholesale	571,365	21,505.27
Retail	39,136,499	1,473,841.18
Banking, Insurance, Real Estate	—	—
Services	7,246,669	271,060.47
Other	4,766,080	178,774.16
County Total	**$57,955,577**	**$2,180,783.00**
Keya Paha County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	000	0.00
Retail	1,206,439	44,905.53
Banking, Insurance, Real Estate	000	0.00
Services	367,546	13,841.62
Other	82,357	3,125.93
County Total	**$1,656,342**	**$61,873.08**
Kimball County		
Agriculture	$ —	$ —
Mining	3,223,003	120,348.62
Construction	—	—
Manufacturing	218,388	8,280.78
Transportation	2,082,555	78,315.65
Wholesale	2,949,098	110,556.81
Retail	17,234,369	645,281.83
Banking, Insurance, Real Estate	—	—
Services	1,550,363	58,357.05
Other	2,407,133	90,684.85
County Total	**$29,664,909**	**$1,111,925.59**
Knox County		
Agriculture	$ 265,717	$ 9,950.86
Mining	383,868	14,601.54
Construction	302,963	11,461.93
Manufacturing	563,340	21,162.17
Transportation	5,221,817	195,821.48
Wholesale	589,242	21,976.67
Retail	23,141,470	865,798.35
Banking, Insurance, Real Estate	000	0.00
Services	2,893,957	108,874.92
Other	1,289,630	48,204.87
County Total	**$34,652,004**	**$1,297,852.79**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Lancaster County		
Agriculture	$ 11,370,017	$ 424,737.41
Mining	—	—
Construction	6,490,430	243,894.96
Manufacturing	38,663,811	1,439,307.81
Transportation	145,011,908	5,470,675.98
Wholesale	72,230,285	2,658,458.26
Retail	619,399,276	23,261,994.99
Banking, Insurance, Real Estate	1,158,055	44,012.69
Services	93,256,379	3,547,202.45
Other	103,770,787	3,912,140.88
County Total	**$1,091,350,948**	**$41,002,425.43**
Lincoln County		
Agriculture	$ 1,747,091	$ 65,333.18
Mining	—	—
Construction	2,507,087	96,034.06
Manufacturing	1,707,427	78,095.35
Transportation	17,924,034	671,014.12
Wholesale	4,737,624	177,977.33
Retail	122,155,323	4,586,387.54
Banking, Insurance, Real Estate	—	—
Services	21,151,371	798,161.60
Other	13,758,313	525,170.26
County Total	**$185,688,270**	**$6,998,173.44**
Logan County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	000	0.00
Wholesale	—	—
Retail	854,580	32,072.85
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	549,358	20,835.20
County Total	**1,403,938**	**$52,908.05**
Loup County		
Agriculture	$ —	$ —
Mining	—	—
Construction	000	0.00
Manufacturing	000	0.00
Transportation	000	0.00
Wholesale	—	—
Retail	237,292	9,055.03
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	679,668	25,283.36
County Total	**$916,960**	**$34,338.39**
Madison County		
Agriculture	$ 1,986,325	$ 74,994.74
Mining	—	—
Construction	4,702,396	178,270.54
Manufacturing	3,754,462	150,501.73
Transportation	25,250,351	944,138.06
Wholesale	9,249,784	348,070.04
Retail	121,684,626	4,569,816.84
Banking, Insurance, Real Estate	—	—
Services	19,312,107	726,676.83
Other	18,748,898	699,555.29
County Total	**$204,688,949**	**$7,692,024.07**
McPherson County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	000	0.00
Manufacturing	—	—
Transportation	000	0.00
Wholesale	000	0.00
Retail	—	—
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	148,747	5,584.45
County Total	**$148,747**	**$5,584.45**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Merrick County		
Agriculture	$ 483,680	$ 18,043.13
Mining	—	—
Construction	548,801	20,841.39
Manufacturing	533,346	20,117.00
Transportation	1,598,344	59,429.91
Wholesale	566,874	21,359.68
Retail	18,257,461	683,369.26
Banking, Insurance, Real Estate	000	0.00
Services	1,442,357	54,168.81
Other	2,218,860	83,522.30
County Total	**$25,649,723**	**$960,851.48**
Morrill County		
Agriculture	$ 323,502	$ 12,027.64
Mining	—	—
Construction	441,411	16,957.14
Manufacturing	—	—
Transportation	3,189,159	119,202.64
Wholesale	—	—
Retail	16,640,628	6[illegible]1,781.02
Banking, Insurance, Real Estate	000	0.00
Services	2,966,124	110,455.91
Other	672,114	25,549.59
County Total	**$24,232,938**	**$908,973.94**
Nance County		
Agriculture	$ 403,188	$ 14,839.94
Mining	—	—
Construction	520,841	19,376.87
Manufacturing	—	—
Transportation	1,403,569	52,654.99
Wholesale	—	—
Retail	7,247,429	270,235.27
Banking, Insurance, Real Estate	000	0.00
Services	931,162	34,882.72
Other	943,450	35,195.57
County Total	**$11,449,639**	**$427,185.36**
Nemaha County		
Agriculture	$ 434,803	$ 16,154.65
Mining	—	—
Construction	414,302	15,530.14
Manufacturing	—	—
Transportation	3,904,396	145,894.09
Wholesale	518,857	19,513.98
Retail	18,356,512	689,677.69
Banking, Insurance, Real Estate	—	—
Services	1,756,915	66,149.53
Other	2,241,519	84,202.46
County Total	**$27,627,304**	**$1,037,122.54**
Nuckolls County		
Agriculture	$ 1,157,669	$ 43,478.17
Mining	—	—
Construction	274,003	10,419.04
Manufacturing	—	—
Transportation	5,308,826	199,345.56
Wholesale	449,458	16,806.36
Retail	20,305,032	760,302.76
Banking, Insurance, Real Estate	—	—
Services	2,502,549	94,270.51
Other	1,262,394	47,407.19
County Total	**$31,259,931**	**$1,172,029.59**
Otoe County		
Agriculture	$1,004,212	$37,912.17
Mining	—	—
Construction	1,037,582	39,297.65
Manufacturing	2,461,572	94,168.59
Transportation	7,141,205	267,998.85
Wholesale	669,873	25,101.26
Retail	44,074,245	1,706,628.62
Banking, Insurance, Real Estate	—	—
Services	2,692,108	108,968.46
Other	4,368,632	163,404.72
County Total	**$63,649,429**	**$2,443,480.32**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Pawnee County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,452,093	54,275.13
Wholesale	—	—
Retail	4,410,077	164,837.89
Banking, Insurance, Real Estate	—	—
Services	1,150,265	43,110.34
Other	1,291,796	47,944.96
County Total	**$8,304,231**	**$310,168.32**
Perkins County		
Agriculture	$ 351,272	$ 13,191.39
Mining	000	0.00
Construction	663,810	24,938.81
Manufacturing	275,044	10,236.20
Transportation	2,406,674	90,072.67
Wholesale	—	—
Retail	9,547,276	360,319.50
Banking, Insurance, Real Estate	000	0.00
Services	1,824,984	68,231.69
Other	899,901	34,309.99
County Total	**$15,968,961**	**$601,300.25**
Phelps County		
Agriculture	$ 2,301,836	$ 86,619.37
Mining	—	—
Construction	1,848,956	70,270.47
Manufacturing	873,827	32,951.11
Transportation	6,269,852	235,695.52
Wholesale	852,864	31,956.34
Retail	39,261,546	1,470,507.74
Banking, Insurance, Real Estate	—	—
Services	4,666,392	175,427.25
Other	4,522,864	169,280.82
County Total	**$60,598,137**	**$2,272,708.62**
Pierce County		
Agriculture	$ 573,152	$ 21,336.80
Mining	—	—
Construction	618,948	23,152.36
Manufacturing	997,561	37,248.58
Transportation	2,660,292	99,203.75
Wholesale	—	—
Retail	11,803,151	440,544.79
Banking, Insurance, Real Estate	—	—
Services	1,892,996	71,217.06
Other	4,101,715	155,366.95
County Total	**$22,647,815**	**$848,070.29**
Platte County		
Agriculture	$ 7,758,620	$ 290,016.78
Mining	—	—
Construction	2,205,709	83,013.47
Manufacturing	4,344,272	163,869.67
Transportation	22,822,329	852,737.51
Wholesale	3,005,041	112,755.77
Retail	109,658,592	4,112,487.01
Banking, Insurance, Real Estate	—	—
Services	8,065,943	303,225.32
Other	10,948,852	411,310.85
County Total	**$168,809,458**	**$6,329,416.38**
Polk County		
Agriculture	$ 743,207	$ 27,912.11
Mining	—	—
Construction	1,609,033	61,699.15
Manufacturing	294,350	11,349.91
Transportation	4,777,993	179,259.82
Wholesale	—	—
Retail	10,274,373	385,639.80
Banking, Insurance, Real Estate	—	—
Services	887,364	33,288.34
Other	1,888,326	70,606.77
County Total	**$20,474,646**	**$769,755.90**

Continued – Table 4

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Red Willow County		
Agriculture	$ 1,927,088	$ 72,118.32
Mining	309,417	11,242.36
Construction	578,769	21,940.79
Manufacturing	601,558	12,295.06
Transportation	13,245,488	494,554.66
Wholesale	2,780,118	104,020.62
Retail	58,311,249	2,189,239.14
Banking, Insurance, Real Estate	—	—
Services	5,789,090	217,626.66
Other	6,123,062	233,036.14
County Total	**$89,665,839**	**$3,356,073.75**
Richardson County		
Agriculture	$ 190,399	$ 7,131.54
Mining	000	0.00
Construction	428,309	16,241.18
Manufacturing	208,409	9,322.51
Transportation	5,694,668	212,575.68
Wholesale	694,599	26,084.15
Retail	26,866,901	1,007,821.20
Banking, Insurance, Real Estate	—	—
Services	5,023,668	187,944.26
Other	2,075,390	78,347.92
County Total	**$41,182,343**	**$1,545,468.44**
Rock County		
Agriculture	$ 313,971	$ 11,842.46
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	000	0.00
Retail	5,526,649	206,312.38
Banking, Insurance, Real Estate	000	0.00
Services	1,092,850	41,098.22
Other	1,306,593	49,053.00
County Total	**$8,240,063**	**$308,306.06**
Saline County		
Agriculture	$ 550,410	$ 20,675.26
Mining	—	—
Construction	202,188	7,630.45
Manufacturing	440,366	14,210.48
Transportation	4,834,771	179,639.77
Wholesale	551,407	20,721.62
Retail	38,586,211	1,445,953.74
Banking, Insurance, Real Estate	—	—
Services	3,070,360	115,450.27
Other	4,366,576	164,029.45
County Total	**$52,602,289**	**$1,968,311.04**
Sarpy County		
Agriculture	$ 3,979,717	$ 148,115.06
Mining	—	—
Construction	705,687	26,712.14
Manufacturing	3,194,967	119,679.96
Transportation	9,432,355	338,815.94
Wholesale	2,415,463	91,298.86
Retail	128,501,653	4,828,008.11
Banking, Insurance, Real Estate	670,513	25,254.58
Services	21,407,200	815,927.56
Other	17,338,488	652,559.91
County Total	**$187,646,043**	**$7,046,372.12**
Saunders County		
Agriculture	$ 788,643	$ 29,924.22
Mining	—	—
Construction	679,890	25,385.57
Manufacturing	—	—
Transportation	4,447,051	166,522.69
Wholesale	501,771	18,792.35
Retail	34,711,826	1,301,169.66
Banking, Insurance, Real Estate	—	—
Services	2,799,464	105,468.85
Other	3,322,128	125,088.35
County Total	**$47,250,773**	**$1,772,351.69**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Scotts Bluff County		
Agriculture	$ 20,623,275	$ 771,375.38
Mining	—	—
Construction	2,006,886	74,635.04
Manufacturing	4,045,079	155,924.93
Transportation	18,982,846	711,936.82
Wholesale	11,148,123	420,469.42
Retail	122,484,054	4,607,404.58
Banking, Insurance, Real Estate	404,213	15,122.78
Service	13,819,697	514,923.91
Other	13,452,636	504,933.87
County Total	**$206,966,809**	**$7,776,726.73**
Seward County		
Agriculture	$ 1,488,939	$ 55,525.90
Mining	—	—
Construction	1,065,206	40,524.33
Manufacturing	878,755	32,544.35
Transportation	8,064,325	301,950.64
Wholesale	513,471	19,340.38
Retail	33,488,865	1,252,617.94
Banking, Insurance, Real Estate	—	—
Services	5,369,065	201,977.47
Other	4,021,701	152,020.91
County Total	**$54,890,327**	**$2,056,501.92**
Sheridan County		
Agriculture	$ 939,578	$ 35,340.41
Mining	—	—
Construction	420,695	16,117.59
Manufacturing	609,667	22,864.45
Transportation	4,285,492	160,735.95
Wholesale	—	—
Retail	24,825,071	929,271.92
Banking, Insurance, Real Estate	—	—
Services	2,121,200	79,736.84
Other	3,775,131	141,805.84
County Total	**$36,976,834**	**$1,385,873.00**
Sherman County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,553,106	58,242.05
Wholesale	—	—
Retail	5,878,681	218,953.91
Banking, Insurance, Real Estate	000	0.00
Services	695,945	26,177.93
Other	1,241,034	46,807.13
County Total	**$9,368,766**	**$350,181.02**
Sioux County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	000	0.00
Transportation	—	—
Wholesale	—	—
Retail	1,485,714	55,618.60
Banking, Insurance, Real Estate	000	0.00
Services	217,350	8,244.71
Other	251,806	9,549.47
County Total	**$1,954,870**	**$73,412.78**
Stanton County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	—	—
Transportation	2,106,634	78,943.42
Wholesale	000	0.00
Retail	3,966,031	149,555.64
Banking, Insurance, Real Estate	—	—
Services	655,450	24,638.08
Other	1,193,447	44,273.38
County Total	**$7,921,562**	**$297,410.52**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Thayer County		
Agriculture	$ 452,583	$ 16,882.06
Mining	—	—
Construction	789,224	29,834.60
Manufacturing	507,546	18,880.70
Transportation	6,026,843	226,066.13
Wholesale	299,614	11,275.01
Retail	17,001,217	635,856.22
Banking, Insurance, Real Estate	—	—
Services	2,188,991	82,478.25
Other	1,532,273	57,687.87
County Total	**$28,798,291**	**$1,078,960.84**
Thomas County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,962,573	73,450.69
Banking, Insurance, Real Estate	000	0.00
Services	430,656	16,301.96
Other	919,676	34,342.12
County Total	**$3,312,905**	**$124,094.77**
Thurston County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	376,989	13,966.61
Transportation	—	—
Wholesale	—	—
Retail	7,771,255	292,045.73
Banking, Insurance, Real Estate	000	0.00
Services	683,337	25,619.23
Other	1,697,703	63,343.11
County Total	**$10,529,284**	**$394,974.68**
Valley County		
Agriculture	$ 427,779	$ 16,049.45
Mining	—	—
Construction	—	—
Manufacturing	275,958	10,537.89
Transportation	3,439,682	128,941.12
Wholesale	—	—
Retail	15,274,920	571,991.26
Banking, Insurance, Real Estate	000	0.00
Services	2,719,090	102,774.52
Other	2,514,901	94,326.91
County Total	**$24,652,330**	**$924,621.15**
Washington County		
Agriculture	$ 1,629,509	$ 60,771.55
Mining	—	—
Construction	833,151	31,524.09
Manufacturing	962,173	36,110.80
Transportation	11,781,912	441,250.46
Wholesale	382,807	14,381.79
Retail	28,288,481	1,062,184.11
Banking, Insurance, Real Estate	000	0.00
Services	2,452,245	91,848.28
Other	3,484,077	136,130.31
County Total	**$49,814,355**	**$1,874,201.39**

Nebraska Business Classification	1983 Net Taxable Sales	1983 Sales Tax
Wayne County		
Agriculture	$ 277,194	$ 10,283.55
Mining	000	0.00
Construction	459,382	17,590.77
Manufacturing	229,535	8,573.74
Transportation	5,846,000	218,761.07
Wholesale	—	—
Retail	24,811,918	929,194.71
Banking, Insurance, Real Estate	—	—
Services	1,881,245	70,447.47
Other	2,779,391	103,397.40
County Total	**$36,284,665**	**$1,358,248.71**
Webster County		
Agriculture	$ 1,567,752	$ 58,345.87
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,838,396	69,018.05
Wholesale	291,859	10,716.31
Retail	8,051,587	301,442.09
Banking, Insurance, Real Estate	—	—
Services	987,245	37,132.51
Other	1,232,477	46,375.03
County Total	**$13,969,316**	**$523,029.86**
Wheeler County		
Agriculture	$ —	$ —
Mining	000	0.00
Construction	—	—
Manufacturing	000	0.00
Transportation	—	—
Wholesale	—	—
Retail	535,858	20,031.57
Banking, Insurance, Real Estate	000	0.00
Services	—	—
Other	688,289	25,970.13
County Total	**$1,224,147**	**$46,001.70**
York County		
Agriculture	$ 1,781,105	$67,483.53
Mining	—	—
Construction	2,337,903	89,305.60
Manufacturing	1,522,245	57,187.95
Transportation	8,963,463	336,383.16
Wholesale	2,267,909	82,887.99
Retail	47,862,300	1,795,754.10
Banking, Insurance, Real Estate	—	—
Services	13,623,451	513,259.99
Other	3,710,746	138,972.98
County Total	**$82,069,122**	**$3,081,235.30**
Unallocated Returns		
Agriculture	$ 6,991,423	$ 260,629.75
Mining	1,330,926	50,190.08
Construction	5,767,168	212,343.11
Manufacturing	114,380,431	4,271,284.92
Transportation	20,012,479	871,813.01
Wholesale	69,026,481	2,550,170.69
Retail	149,407,884	5,595,828.28
Banking, Insurance, Real Estate	10,379,358	388,220.33
Services	64,186,616	2,584,416.80
Other	35,782,156	1,446,289.94
Total	**$477,264,922**	**$18,231,186.91**
State Total		
Agriculture	$ 135,785,766	$ 5,093,316.50
Mining	18,942,510	704,167.82
Construction	116,144,904	4,402,105.33
Manufacturing	349,343,795	13,124,263.78
Transportation	982,051,656	36,993,173.92
Wholesale	457,758,836	17,030,020.13
Retail	4,832,824,183	181,408,363.00
Banking, Insurance, Real Estate	30,241,328	1,147,469.53
Services	733,481,004	27,816,053.82
Other	779,609,234	29,497,771.55
County Total	**$8,436,183,216**	**$317,216,705.38**

Table 5

City Sales Tax Returned to Municipalities

City	Total Sales Tax Returned 1983	Total Sales Tax Returned 1982	Net Change	Percent Increase
Omaha	$38,281,631	$34,653,841	$3,627,790	10.5%
Lincoln	11,217,100	10,754,272	462,828	4.3
Bellevue	1,647,430	1,441,188	206,242	14.3
North Platte	1,678,464	1,674,488	3,976	.2
Ogallala	484,435	515,992	(-31,557)	(-6.1)
Sidney	394,314	398,667	(-4,353)	(-1.1)
Lewellen	15,560	17,377	(-1,817)	(-10.5)
Gordon[1]	178,907	49,489	129,418	—
Kimball[1]	225,542	53,406	172,136	—
Oshkosh[1]	49,547	12,733	36,814	—
Rushville[1]	73,086	18,852	54,234	—
Chappel[2]	36,473	—	36,473	—
Total	**$54,282,489**	**$49,590,305**	**$4,692,184**	**9.5**

[1] City sales tax was effective October 1, 1982 and 1982 amount is for October through December.
[2] City sales tax was effective October 1, 1983 and 1983 amount is for October through December.

City Sales Tax Rates for 1983

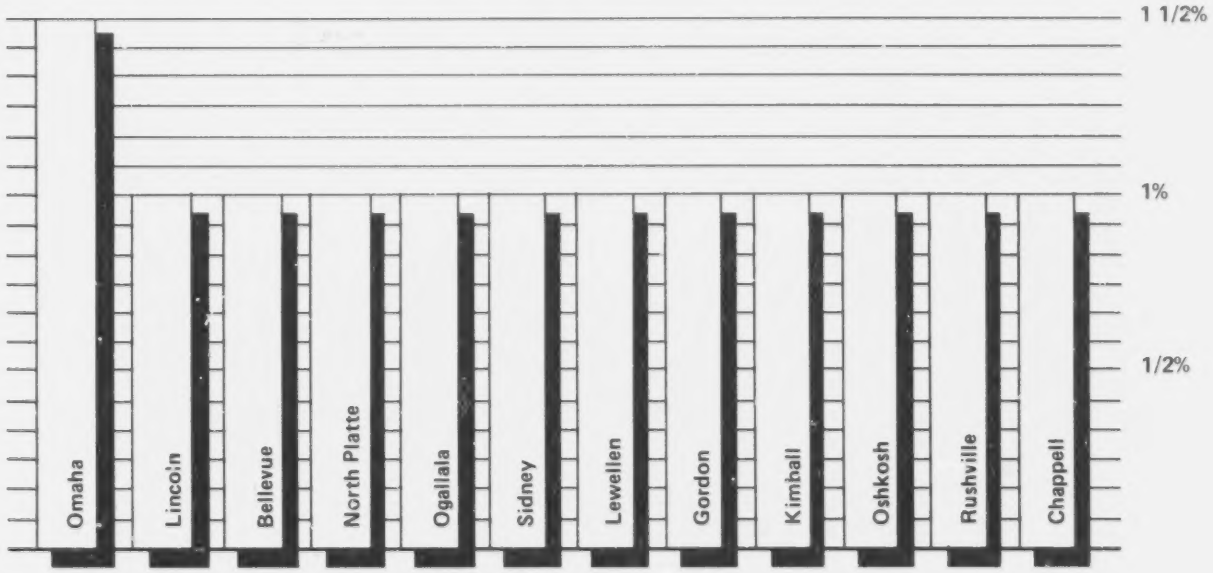


Table 6

General Fund Sales Tax Cash Revenues

Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change	Percent Change Adjusted*
January	$28,990,596	$24,460,814	$4,529,782	18.5%	1.6%
February	27,413,132	23,755,041	3,658,091	15.4	(1.1)
March	33,847,107	28,188,998	5,658,109	20.1	2.9
April	32,726,661	28,829,518	3,897,143	13.5	(2.7)
May	33,650,357	31,675,512	1,974,845	6.2	6.2
June	37,624,685	34,367,130	3,257,555	9.5	9.5
July	36,953,138	33,269,274	3,683,864	11.1	(2.8)
August	39,378,153	32,086,087	7,292,066	22.7	7.4
September	40,781,024	34,092,630	6,688,394	19.6	4.7
October	34,231,175	32,135,172	2,096,003	6.5	(6.8)
November	32,963,617	32,794,435	169,182	0.5	(12.0)
December	42,666,046	40,760,805	1,905,241	4.7	(8.4)
Total	**$421,225,691**	**$376,415,416**	**$44,810,275**	**11.9**	**(0.3)**

* The percent change adjusted represents the percent increase after adjusting the cash revenues to comparable bases.

Table 7

General Fund Sales Tax Cash Receipts

Month	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change
January	$ 34,040,154	$ 24,971,204	$ 9,068,950	36.3%
February	39,375,632	33,469,079	5,906,553	17.6
March	33,614,457	28,044,591	5,569,866	19.9
April	52,351,995	44,579,910	7,772,085	17.4
May	32,354,169	25,673,782	6,680,387	26.0
June	30,227,675	24,746,210	5,481,465	22.2
July	16,757,340	14,031,417	2,725,923	19.4
August	34,486,645	29,817,585	4,669,060	15.7
September	31,940,091	27,907,248	4,032,843	14.5
October	17,774,221	15,713,774	2,060,447	13.1
November	31,942,192	31,196,599	745,593	2.4
December	25,370,278	23,413,196	1,957,082	8.4
Total	**$380,234,849**	**$323,564,595**	**$56,670,254**	**17.5%**

Note: Individual income tax cash receipts include receipts from withholding tax, estimated income tax, fiduciary tax, and final income tax returns, Form 1040N.

Miscellaneous Tax

Miscellaneous tax sources accounted for $91,626,127 of the deposits into the General Fund for Calendar Year 1983. There are some 20 major classifications of miscellaneous taxes. The largest deposits to the General Fund from these taxes are attributed to the tobacco products tax, excise taxes on alcoholic beverages, interest on investments, and the pari-mutuel wagering tax.

Statistics on the motor fuels and aviation fuels taxes collected by the Nebraska Department of Revenue are also included in this section. Of these receipts from the motor fuels, gasohol, and special fuels taxes, 1 cent per gallon is deposited in the City and County Road Fund. The receipts from the variable excise tax portion of motor fuels is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund. A portion of the motor fuels receipts in the Highway Trust Fund along with revenues collected from various motor vehicle fees and motor vehicle sales tax comprise the Highway Allocation Fund which is distributed by the Department of Roads based on a formula created by law.

The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds for aviation fuels are paid from this fund. The tax on aviation fuels used for air school purposes is totally refunded. A partial refund of one-half of the aviation fuels tax rate is allowed on all fuel used for operating and propelling aircraft. One percent of the aviation fuels collections is deposited in the General Fund. The remainder is distributed to the Nebraska Department of Aeronautics Cash Fund.

STATISTICAL DATA

Calendar year 1983 and calendar year 1982 General Fund Miscellaneous tax cash receipts

are compared in Table 1. An explanation of the major miscellaneous taxes is given in Table 1 of the general information section.

The alcoholic beverages tax revenue and gallonage for calendar year 1983 is reported in Table 2. Amounts given are what was reported by the Nebraska Liquor Control Commission for the specified period.

A history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1983, and a chronology of tax rates are also shown.

The trend in cigarette sales and tax receipts for the period from 1964 through 1983 is indicated in Table 3. Prior to the tax rate increase which ocurred April 28, 1971, all of the cigarette tax receipts were deposited to the General Fund. The 5 cent per package increase was used for capital construction projects.

Effective May 1, 1982, the amount deposited to the General Fund was increased to 13 cents, setting a tax rate of 18 cents per package. Effective July 1, 1983 the remaining 5 cent portion is distributed with 1 cent deposited in Nebraska Outdoor Recreation Cash Fund, 3 cents deposited in Nebraska Capitol Construction Fund and 1 cent deposited in Nebraska Cancer Research Fund less $500,000 per year allocated to the University of Nebraska Medical Center.

A comparison of the calendar year 1983 and calendar year 1982 pari-mutuel receipts is included in Table 4. The figure shown for the amount taxable is derived because the tax rate is effective for the gross sum wagered in excess of one million dollars for race tracks with racing more than 3 days in a week.

Table 5 shows importing dealers net taxable gallons and calculated revenue for calendar year 1983. The gallonage figures shown are motor fuels imported or manufactured during the specific period and available for consumption.

Special fuels net taxable gallons and calculated revenues for calendar year 1983 are shown in Table 6. The special fuels tax is imposed on the number of gallons of fuel used during tax period.

Table 7 reports the interstate motor carriers' net taxable gallons and calculated revenue for calendar year 1983. The calculated gallons of fuel the interstate motor carriers used in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons purchased in Nebraska. The calculated tax due is the tax imposed on the net taxable gallons of fuel.

Table 8 reports aviation fuels net taxable gallons and calculated tax revenue for calendar year 1983.

Table 9 compares the number of net taxable gallons of gasohol for calendar years 1983 and 1982. Net taxable gallons includes gallons imported and gallons blended in Nebraska.

Litter fee receipts for tax years 1983 and 1982 are included in Table 10. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 compares the lodging tax collected by the Nebraska Department of Revenue and returned to the counties for calendar years 1983 and 1982. The lodging tax amounts shown are net of the statutory administration fee.

General Fund Miscellaneous Tax Cash Receipts

Table 1

Source	Calendar Year 1983	Calendar Year 1982	Net Change	Percent Change
Aviation Fuels Tax	$ 16,226	$ 14,984	$ 1,242	8.3%
Liquor Taxes	13,734,083	13,983,125	(249,042)	(1.8)
Tobacco Products Tax	20,777,081	20,399,876	377,205	1.8
Pari-mutuel Wagering Tax	9,243,014	8,889,331	353,683	4.0
Documentary Stamp Tax	1,736,528	1,329,402	407,126	30.6
Admissions & Entertainment Taxes	627,879	538,458	89,421	16.6
Corporation Occupation Tax	4,237,717	3,036,377	1,201,340	39.6
Estate Tax	3,935,224	4,362,031	(426,807)	(9.8)
Revenue from Others	1,132,564	1,153,019	(20,455)	(1.8)
Revenue from Services	2,225,804	1,872,407	353,397	18.9
Motor Vehicle Driver's License	2,432,845	2,422,983	9,862	0.4
Motor Vehicle Registration	412,852	344,886	67,966	19.7
Motor Vehicle Title	1,119,537	732,699	386,838	52.8
Other Motor Vehicle Licenses	730,048	570,850	159,198	27.9
General Business Fees	1,178,703	1,073,705	104,998	9.8
Trade and Professional Fees	1,123,302	624,072	499,230	80.0
Nonoccupational Fees	4,963,050	3,899,567	1,063,483	27.3
Interest on Investments	7,822,754	10,563,217	(2,740,463)	(25.9)
Fines, Penalties, Interest, Rentals	402,325	220,916	181,409	82.1
Sale of Goods and Assets	256,853	363,608	(106,755)	(29.4)
Miscellaneous Receipts	13,517,738	16,436,311	(2,918,573)	(17.8)
Total	$91,626,127	$92,831,824	$(1,205,697)	(1.3)

Table 2

Alcoholic Beverage Gallonage and Revenue for 1983

Month	Beer Gallonage	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	3,003,275	$ 416,255.30	226,002	21,405	279,528	$ 821,653.70
February	2,872,050	398,066.49	144,306	14,618	100,785	475,818.59
March	3,217,813	445,989.99	155,302	13,577	107,390	508,717.26
April	3,479,927	482,317.92	203,794	15,204	170,279	683,325.75
May	3,378,111	468,207.83	211,481	14,229	150,387	690,087.00
June	4,027,101	558,192.19	238,037	16,220	154,202	767,356.89
July	3,829,121	530,921.66	173,520	14,999	137,079	579,179.87
August	3,961,328	548,840.17	147,598	13,209	108,758	488,166.60
September	4,222,277	585,191.48	183,628	14,916	117,446	593,964.32
October	3,523 801	488,405.60	206,525	12,252	140,447	667,809.18
November	3,171,971	439,826.33	245,220	13,839	177,161	798,795.27
December	2,902,586	402,101.55	273,734	15,022	203,732	894,891.73
Total	41,589,361	$5,764,316.51	2,409,147	179,490	1,847,194	$7,969,766.16

Alcoholic Beverage Gallonage and Revenue for 1970–1983

Year	Total Gallonage	Total Revenue
1970	34,460,020	$6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66
1982	46,001,867	13,983,127.01
1983	46,025,192	13,734,082.67

CHRONOLOGY OF NEBRASKA LIQUOR TAX RATES

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	$ .50	5¢	$ .15
May 1, 1937	3.5¢	$ .80	15¢	$ .40
May 30, 1947	4¢	$1.00	20¢	$ .55
August 25, 1951	4¢	$1.20	20¢	$ .55
May 22, 1963	6¢	$1.20	20¢	$ .55
January 1, 1963	6¢	$1.60	20¢	$ .55
April1, 1965	8¢	$1.60	20¢	$ .55
July 1, 1972[1]	10¢	$2.00	75¢	$ .75
June 1, 1977	11¢	$2.25	85¢	$ .85
September 7, 1979[1]	12¢	$2.50	55¢	$1.10
August 30, 1981	14¢	$2.75	65¢	$1.25

Nebraska Cigarette Tax Receipts

Calendar Year	Number of Packages Taxed	Cigarette Tax Receipts
1964	160,830,500	$ 9,179,067
1965[1]	159,993,520	11,276,852
1966	156,799,880	11,985,845
1967	157,925,000	12,010,375
1968	157,482,650	11,974,465
1969	156,718,050	11,905,706
1970	160,311,890	12,170,433
1971[2]	158,751,536	17,117,404
1972	160,216,670	19,770,429
1973	166,876,790	20,553,919
1974	175,339,280	21,641,451
1975	179,988,280	22,215,027
1976	183,031,110	22,570,880
1977	183,027,490	22,517,276
1978	182,318,000	22,408,593
1979	181,476,000	22,309,681
1980	183,656,000	22,587,450
1981[3]	187,025,800	23,649,402
1982[4]	183,179,400	29,191,135
1983	168,006,600	28,594,288

[1] Cigarette tax rate increased from 6 cents per package to 8 cents per package on April 1, 1965.

[2] Cigarette tax rate increased from 8 cents per package to 13 cents per package on April 28, 1971.

[3] Cigarette tax rate increased from 13 cents per package to 14 cents per package on August 30, 1981.

[4] Cigarette tax rate increased from 14 cents per package to 18 cents per package on May 1, 1982.

Table 4

Comparative Pari—mutuel Report

Organization	AMOUNT WAGERED 1983	AMOUNT WAGERED 1982	AMOUNT TAXABLE 1983	AMOUNT TAXABLE 1982	TAX PAID 1983	TAX PAID 1982	INCREASE IN TAX PAID 1983 Over 1982
Hall County Livestock Improvements Assoc.	$ 25,212,738	$ 23,719,172	$ 24,212,738	$ 22,719,172	$1,210,637	$1,135,959	$ 74,678
Knights of Ak-Sar-Ben	137,032,883	115,941,609	136,032,883	114,941,609	6,801,644	5,747,080	1,054,564
Nebraska State Board of Agriculture	20,862,467	31,046,074	19,862,467	30,046,074	993,123	1,502,304	(509,181)
Platte County Agriculture Society	7,711,097	8,512,210	2,711,097	7,512,210	135,555	375,611	(240,056)
Atokad Agriculture & Racing Assoc.	5,791,105	3,828,680	791,105	—0—	102,055[1]	127,717[1]	(21,707)
Total	$136,610,290	$183,047,745	$183,610,290	$175,219,065	$9,243,014	$8,888,671	$354,343

[1]In 1981 Atokad had a tax liability of $232,778.45 but were not able to pay. In 1982 Atokad paid $127,717 and $62,500 in 1983 for 1981 tab liability. Liability for 1983 was $39,555.

History of Pari-Mutuel Wagering Tax Rates

Effective following Fonnor Park Races in 1959

Year	Rate
1959	.2%
1960	.2%
1961	.2%
1962	.2%
1963	.3%
1964	.3%
1965	.4%
1966	.4%
1967	.4%
1968	.4%
1969	.4%
1970	.4%
1971	.4%
1972	.4%
1973	.5%
1974	.5%
1975	.5%
1976	.5%
1977	.5%
1978	.5%
1979	.5%
1980	.5%
1981	.5%
1982	.5%
1983	.5%[2]

[2]Effective March 24, 1982, and up to January 1, 1986, the first $5 million wagered at a meet where races are not held more than three days per week are not taxed. At all other meets, the first million dollars wagered is not taxed. All amounts wagered in excess of these limits are taxed at the rate of five percent.

Table 5

Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Month	1983 Net Taxable Gallons	1983 Calculated Net Tax Due
January	42,048,201	$ 5,779,857
February	36,651,044	5,036,338
March	55,747,566	7,667,477
April	46,229,318	6,263,979
May	49,100,853	6,654,321
June	54,863,458	7,436,963
July	50,594,858	7,652,836
August	50,607,304	7,662,594
September	47,797,266	7,234,271
October	46,694,144	7,159,383
November	41,546,033	6,369,101
December	46,372,245	7,111,553
Total	**568,252,290**	**$82,028,673**

Table 6

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Month	1983 Net Taxable Gallons	1983 Calculated Net Tax Due
January	11,357,818	$ 1,556,563
February	10,333,896	1,415,713
March	13,430,351	1,840,821
April	11,946,620	1,613,361
May	12,596,353	1,700,575
June	13,139,626	1,773,535
July	12,220,412	1,842,233
August	13,272,190	2,001,305
September	14,078,847	2,123,381
October	14,323,792	2,188,741
November	12,207,403	1,864,775
December	12,426,750	1,898,176
Total	**151,334,058**	**$21,819,179**

Table 7

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1983

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	Net Taxable Gallons	Calculated Net Tax Due
January	595,330	755,482	(160,152)	(22,262)
February	532,698	682,082	(149,384)	(20,764)
March	26,102,590	22,887,387	3,215,203	445,619
April	625,404	829,112	(203,708)	(27,909)
May	555,809	710,129	(154,320)	(21,143)
June	27,590,558	23,941,064	3,649,494	499,978
July	557,761	720,581	(162,820)	(24,912)
August	610,128	782,451	(172,323)	(26,365)
September	29,005,355	24,846,621	4,158,734	636,287
October	662,284	891,944	(229,660)	(35,598)
November	587,067	766,575	(179,508)	(27,825)
December	28,695,734	24,730,142	3,965,592	614,671
Total	**116,120,718**	**102,543,570**	**13,577,148**	**$1,989,777**

Table 8

Aviation Fuels Net Taxable Gallons and Calculated Net Tax Due for 1983

Month	1983 Net Taxable Gallons	1983 Calculated Net Tax Due
January	2,279,310	$ 112,961
February	1,952,838	96,745
March	2,553,431	126,567
April	2,437,255	120,757
May	2,799,706	138,772
June	2,694,749	133,513
July	3,174,627	157,291
August	3,318,057	164,403
September	3,310,371	164,154
October	3,236,874	160,605
November	2,710,927	134,471
December	3,317,618	164,519
Total	**33,785,763**	**$1,674,758**

Table 9

Gasohol Net Taxable Gallons

Month	Calendar Year 1983	Calendar* Year 1982	Net Change	Percent Change
January	11,027,849	3,528,237	7,499,612	212.6%
February	10,730,738	3,895,415	6,835,323	175.5
March	12,960,802	4,672,419	8,288,383	179.1
April	12,145,871	4,629,029	7,516,842	162.4
May	13,773,403	4,591,519	9,181,884	200.0
June	15,529,517	6,002,490	9,527,027	158.7
July	14,415,363	7,060,724	7,354,639	104.2
August	17,331,090	8,976,253	8,354,837	93.1
September	17,988,606	10,208,122	7,780,484	76.2
October	16,915,122	10,698,803	6,216,319	58.0
November	16,793,529	11,088,153	5,705,376	51.5
December	18,385,938	11,913,574	6,472,364	54.3
Total	**177,997,828**	**87,264,738**	**90,733,090**	**104.0**

*Revised Amounts

Table 10

Litter Fee Receipts

Month	Calendar Year 1983	Calendar Year 1982
January	$ 5,617	$ 33,398
February	3,135	946
March	569	584
April	4,684	2,213
May	438	(131)
June	39	559
July	7,182	46,387
August	0	28,867
September	317,274	206,393
October	238,569	183,353
November	(6,789)	5,100
December	1,587	5,876
Total	**$572,305**	**$513,545**

Table 11

Lodging Tax Returned to Counties for 1983

County	Total Lodging Tax Returned 1983	Total Lodging Tax Returned 1982	Net Change	Percent Increase
Adams	$ 29,657	$ 36,130	$ -6,473	-17.9%
Buffalo	107,458	103,207	4,251	4.1
Cheyenne*	12,810	—	12,810	—
Custer*	6,573	5,675	898	15.8
Dawes	19,420	18,246	1,174	6.4
Dawson*	22,886	4,390	18,496	—
Douglas	701,848	590,984	110,864	18.8
Hall	124,883	115,474	9,409	8.1
Keith	48,165	47,029	1,136	2.4
Kimball*	5,335	9,465	-4,130	-43.6
Lancaster	249,139	220,309	28,830	13.1
Lincoln	115,693	113,335	2,358	2.1
Madison	39,936	36,395	3,541	9.7
Morrill*	1,670	391	1,279	327.2
Platte*	32,945	16,550	16,395	99.1
Red Willow*	10,361	8,356	2,005	24.0
Sarpy	37,681	35,699	1,982	5.6
Scotts Bluff	42,791	41,934	857	2.0
Sheridan*	5,328	2,912	2,416	83.0
Webster*	803	—	803	—
York	34,782	33,247	1,535	4.6
Total	**$1,650,164**	**$1,439,728**	**$210,436**	**14.6**

*See chronology for effective dates and tax rate.

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1% Tax
July 19, 1980	1%	—	—
August 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith Kimball*, Lancaster, Lincoln, Sarpy, and York	—
January 1, 1981	1%	Adams and Scotts Bluff	—
January 1, 1982	1%	Madison	—
April 1, 1982	1%	Custer	Red Willow
July 1, 1982	1%	Platte and Sheridan	—
October 1, 1982	1%	Dawson and Morrill	Kimball*
April 1, 1983	1%	Cheyenne	—
July 1, 1983	1%	Webster	

*Effective October 1, 1982, Kimball County reduced their lodging tax to 1%.

Property Tax

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November 1966. In addition, the 77th Legislature repealed the head and poll taxes, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

PERSONAL PROPERTY EXEMPTION

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12-½ percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated

above. This exemption increased by 12-½ percent a year until a total of 62-½ percent of actual value was exempted in 1977.

The 1977 Legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated $58.6 million as Personal Property Tax Relief for the reimbursement of these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of $62.2 million was appropriated for fiscal year 1979–80. Livestock became totally exempt in calendar year 1980 and a reimbursement of $70 million was appropriated for fiscal year 1980–81.

The 1980 Legislature provided in LB 284 for the Personal Property Tax Relief of $70 million to be distributed as follows: $37,977,600 based on agricultural real estate in each county, $31,022,400 based on commercial and industrial real estate in each county and $1,000,000 based on suburban and residential real estate in each county. This formula is to be followed for fiscal years 1980–81 and 1981–82.

LB 816 passed by the 87th Legislature, second session 1982, eliminated the Personal property tax relief and the Government Subdivision Fund. LB 816 provided for the distribution in fiscal year 1982–83 for $44,813,000 for the School Foundation and Equalization Fund, $2,187,000 for aid to Technical Community Colleges, $700,000 for aid to Natural Resources Districts, $17.9 million for aid to incorporated municipalities, and $17 million for aid to the counties. The governor through his veto power, and a special session of the Legislature reduced the amounts of aid. The school districts received $40,616,100, incorporated municipalities aid was $17,068,660, aid to counties was $16,660,000, and aid to Natural Resource Districts was $686,000.

The distribution of aid to incorporated municipalities is based on the ratio of the particular incorporated municipality's population to the total population of all incorporated municipalities. The population figures are from the 1980 Census of Population report of the Bureau of the Census. The distribution of aid to the counties is based on the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all the counties.

HOMESTEAD EXEMPTION

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of $800 of actual value for a residence valued at $4,000 or more. This law defines homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home or a residential unit in a dwelling complex owned by a Not-for Profit Corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The Legislature increased the benefits of the homestead exemption to the following:

100% of first $35,000 of actual value for single, widowed, separated, or divorced person 65 or over with adjusted gross income of $4,300 or less.

80% of first $35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between $4,301 and $4,800.

60% of first $35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between $4,801 and $5,300.

40% of first $35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between $5,301 and $5,800.

20% of first $35,000 of actual value for single, widowed, separated or divorced persons 65 or over with adjusted gross income between $4,801 and $5,300.

100% of first $35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income of $7,400 or less.

80% of first $35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between $7,401 and $7,900.

60% of first $35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between $7,901 and $8,400.

40% of first $35,000 of actual value for married couples with one spouse 65 or over with ad-

justed gross income between $8,401 and $8,900.

20% of first $35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between $8,901 and $9,400.

100% of first $35,000 of actual value for married couples with both 65 or over with adjusted gross income of $8,400 or less.

80% of first $35,000 of actual value for married couples with both 65 or over with adjusted gross income between $8,401 and $8,900.

60% of first $35,000 of actual value for married couples with both 65 or over with adjusted gross income between $8,901 and $9,400.

40% of first $35,000 of actual value for married couples with both 65 or over with adjusted gross income between $9,401 and $9,900.

20% of first $35,000 of actual value for married couples with both 65 or over with adjusted gross income between $9,901 and $10,400.

25% of actual value of homestead having actual value of $1,500 or less.

20% of actual value of homestead have actual value in excess of $1,500, but limited to the first $4,000 of actual value.

50% of actual value of homestead having actual value of $1,500 or less, for a veteran 70 or over, or the unremarried widow(er) of a veteran.

45% of the first $4,000 of the actual value of a homestead having an actual value in excess of $1,500 for a veteran 70 or over, or the unremarried widow(er) of a veteran.

90% of actual value for veteran (or unremarried widow) who received benefits from Veterans Administration for 100 percent disability, or unremarried during war or of service connected disability.

100% of actual value up to $35,000 for veteran disabled by a non-military accident or illness.

100% of actual value up to $35,000 for individuals disabled by paralysis of both legs, multiple amputation of lower extremeties, progressive neurological, neuromuscular disease, or multiple amputation of both arms above the elbow.

STATISTICAL DATA

Table 1 lists the assessed valuation of the state from 1867 to 1981 as reported on the certificate of taxes levied, the total states taxes levied for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 through 1952, property was assessed at its actual value. In 1953 through 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957, property was assessed at 50 percent of its base value. From 1958 through 1980, property was assessed at 35 percent of its actual value, LB 187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value, effective 1981. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1973 to 1983.

The 1983 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1983 homestead exemption and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1983.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1983 certificate of taxes levied.

Table 5 is the distribution by county of payments in lieu of taxes by Nebraska public power district. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. It also shows the total payments in lieu of taxes. These payments are from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it, plus a fixed amount based on 1957 levies.

The selected taxes levied for 1983 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 6. Included in the taxes shown are the payments in lieu of taxes.

The actual values reported on the abstract of assessment of tangible property for 1983 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and

Assessment of 1983. The total of these actual value amounts is used to derive each county's valuation figures set by the State Board of Equalization and Assessment.

Table 8 is a summarization of the major categories of personal property actual values for 1983 with further breakdown in Table 10 of the tangible individual personal property and in Table 11 of the actual values of special schedules of tangible property as reported on the 1983 abstract of assessment.

Table 9 lists oil and mineral interests actual values and is a summarization of all real estate actual values as reported on the abstract of assessment of tangible property for 1983. The real estate actual values are detailed in Tables 13 and 15.

Table 12 shows the number of property tax regular and special schedules by county for 1983.

Table 13 shows by county the actual value of agricultural land and rural (unincorporated land), including improvements, as reported on the abstract of assessment for 1983. The first column figures on total agricultural and are further broken down in Table 14 by types of land and acres of such land, by county.

Table 15 shows by county the actual value of urban real estate for 1983. This includes industrial, commercial, and residential land, and improved lots of each type, as reported on the abstract of assessment.

History of Assessed Valuation and Total Property Tax

Table 1

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	$ 20,069,222	$ 100,576	—	$ —
1870	53,709,828	310,521	—	—
1875	75,467,398	547,124	—	—
1880	90,499,618	356,490	—	—
1885	133,418,699	1,027,018	—	—
1890	184,770,304	1,717,524	—	—
1895	183,717,498	1,257,008	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,736,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,146,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	56,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,732,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.54	51,814,011.79
1945	2,153,798,946	6,116,789	2.84	57,511,244.81
1946	2,160,972,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,769	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,813	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.20
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,142.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	—	—	296,865,045.75
1968	4,449,874,119	—	—	296,769,458.27
1969	5,134,365,585	—	—	325,400,472.71
1970	5,375,575,178	—	—	352,520,993.90
1971	5,537,901,733	—	—	390,787,447.41
1972	5,731,535,854	—	—	410,464,626.27
1973	6,077,281,894	—	—	415,893,061.77
1974	6,503,268,242	—	—	453,597,037.65
1975	6,748,224,013	—	—	527,417,744.70
1976	7,017,779,158	—	—	597,045,719.12
1977	7,627,733,927	—	—	640,633,654.96
1978	7,613,655,151	—	—	631,182,814.55
1979	11,980,807,548	—	—	685,227,647.72
1980	12,671,717,612	—	—	710,984,868.00
1981	37,323,254,040 [1]	—	—	775,250,227.00
1982	38,553,689,126 [1]	—	—	821,983,034.00
1983	41,035,051,584	—	—	895,512,735.00

[1] LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

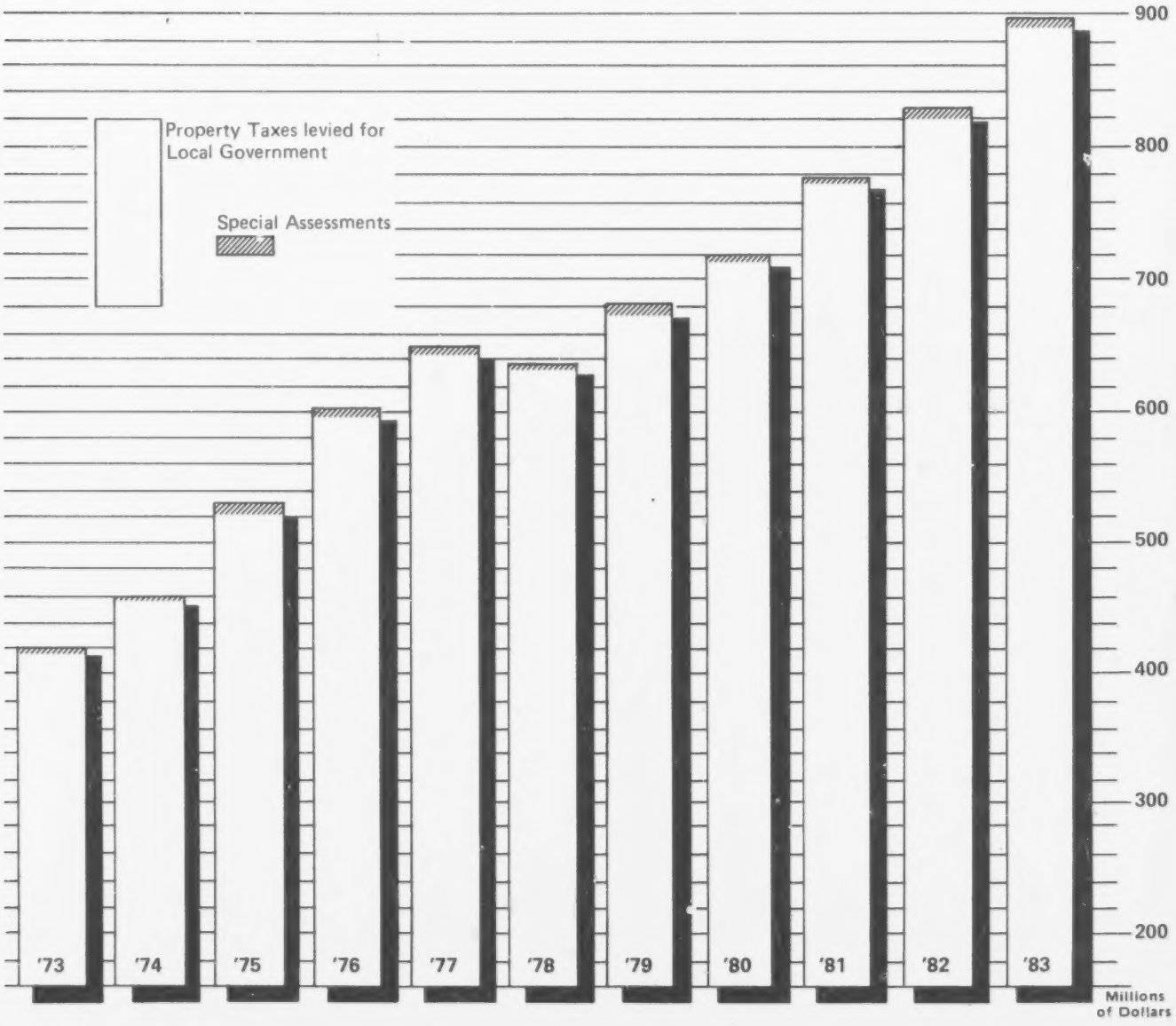
Table 2

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1973	$415,705,269	$ 187,792	$415,893,061
1974	452,328,856	1,268,182	453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034
1983	894,643,003	869,732	895,512,735

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.



Actual Valuation, Property Taxes Levied, Rate, and Distributions of State Aid for 1983

Table 3

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	$ 835,470,530	$ 14,558,230.60	1.7425	$ 550,011.50	$ 238,221.34
Antelope	318,981,613	5,848,658.10	1.8335	146,339.86	126,416.08
Arthur	37,651,118	539,671.44	1.4333	1,416.76	17,409.70
Banner	80,139,972	1,225,913.16	1.5297	784.77	39,317.60
Blaine	42,170,371	749,537.24	1.7774	4,524.76	11,728.64
Boone	266,530,065	4,963,367.61	1.8622	129,656.55	130,331.18
Box Butte	333,431,745	6,300,287.78	1.8895	190,878.07	160,352.50
Boyd	79,524,938	1,706,070.41	2.1453	69,062.10	22,907.50
Brown	152,886,872	2,510,229.33	1.6419	94,625.58	80,184.58
Buffalo	842,925,381	16,646,876.35	1.9749	416,766.39	358,423.24
Burt	303,979,973	6,505,390.38	2.1401	189,415.63	151,072.88
Butler	347,800,673	6,041,597.63	1.7371	140,568.30	118,485.92
Cass	544,529,517	12,008,416.04	2.2053	278,430.50	219,745.40
Cedar	308,851,945	5,740,386.77	1.8586	157,809.06	114,787.40
Chase	238,847,594	4,177,601.43	1.7491	64,789.96	106,690.64
Cherry	293,082,660	5,503,442.16	1.8778	119,636.62	182,043.82
Cheyenne	360,675,325	6,806,113.27	1.8870	184,604.92	154,121.66
Clay	374,081,156	6,299,044.51	1.6839	103,762.91	63,824.46
Colfax	303,034,565	5,343,513.87	1.7633	209,069.51	134,346.24
Cuming	388,924,355	6,556,587.45	1.6858	141,951.97	110,705.70
Custer	500,739,730	10,701,382.35	2.1371	263,982.45	213,464.58
Dakota	334,025,841	7,100,205.12	2.1256	239,129.45	103,525.24
Dawes	180,907,892	4,179,410.98	2.3102	220,124.04	95,545.10
Dawson	712,790,988	13,621,224.32	1.9110	353,645.78	375,133.22
Deuel	115,815,077	2,196,761.44	1.8968	40,434.37	66,773.28
Dixon	200,658,280	4,622,896.08	2.3039	160,347.48	103,658.52
Dodge	889,973,940	19,210,942.80	2.1586	794,691.89	258,579.86
Douglas	7,645,979,300	218,726,297.00	2.8607	6,082,807.09	3,026,872.10
Dundy	164,750,335	2,840,742.65	1.7243	29,655.27	72,137.80
Fillmore	359,274,230	6,349,408.04	1.7673	110,728.20	96,578.02
Franklin	210,630,696	3,887,031.98	1.8454	76,386.89	93,096.08
Frontier	217,525,668	3,737,546.04	1.7182	43,782.05	79,434.88
Furnas	230,375,110	4,298,893.00	1.8660	110,647.04	69,522.18
Gage	600,006,070	13,699,631.27	2.2832	535,138.32	281,370.74
Garden	133,609,260	2,405,250.76	1.8002	39,818.05	73,687.18
Garfield	73,848,671	1,720,163.83	2.3293	76,548.49	32,803.54
Gosper	176,455,498	2,499,480.86	1.4165	24,305.02	75,003.32
Grant	49,515,168	892,489.66	1.8025	6,133.91	24,090.36
Greeley	113,444,318	2,544,073.55	2.2426	60,702.16	51,446.08
Hall	1,216,211,711	26,376,493.74	2.1687	849,949.98	516,060.16
Hamilton	475,805,589	7,619,872.52	1.6015	79,482.14	117,902.82
Harlan	203,581,065	3,501,349.91	1.7199	80,967.27	74,603.48
Hayes	112,823,987	1,527,616.02	1.3540	5,795.44	41,133.54
Hitchcock	202,752,990	3,437,627.90	1.6955	59,257.14	58,376.64
Holt	411,856,557	7,370,407.98	1.7896	192,613.28	187,924.80
Hooker	38,595,945	598,875.25	1.5517	13,656.40	22,990.80
Howard	227,016,085	4,768,705.93	2.1006	113,366.68	99,110.34
Jefferson	303,341,698	6,365,333.95	2.0984	233,697.67	159,836.04
Johnson	157,684,189	3,306,217.83	2.0967	99,998.33	85,082.62
Kearney	368,493,675	5,638,831.64	1.5302	83,004.87	141,060.22
Keith	294,257,675	5,941,430.98	2.0191	143,470.60	132,513.64
Keya Paha	41,379,920	635,912.81	1.5368	7,973.47	26,489.40
Kimball	227,752,082	4,287,857.08	1.8827	57,884.54	117,286.40
Knox	297,900,745	6,449,785.09	2.1651	286,570.97	120,218.56
Lancaster	4,261,998,965	99,589,384.20	2.3367	3,193,226.72	1,743,435.68
Lincoln	969,871,460	20,112,206.62	2.0737	706,289.77	310,325.82
Logan	46,814,098	772,244.84	1.6496	12,428.42	14,844.06
Loup	39,586,795	761,010.37	1.9224	9,804.24	19,192.32
Madison	781,057,239	14,056,100.63	1.7996	559,009.59	240,420.46
McPherson	38,054,338	525,740.77	1.3816	2,265.31	12,078.50
Merrick	326,937,755	5,955,803.32	1.8217	117,893.13	132,863.50
Morrill	206,709,028	4,016,584.99	1.9431	148,144.82	120,984.92
Nance	164,026,819	3,181,613.00	1.9397	104,789.30	60,642.40
Nemaha	243,366,241	4,719,195.52	1.9391	170,306.94	98,110.74
Nuckolls	253,935,890	4,775,200.18	1.8805	118,646.40	117,686.24
Otoe	410,002,295	8,955,928.49	2.1844	298,900.81	207,816.84
Pawnee	133,111,475	2,622,288.28	1.9700	75,628.14	75,836.32
Perkins	248,622,335	4,031,368.21	1.6215	42,241.79	109,872.70
Phelps	491,646,240	7,525,178.02	1.5306	139,690.32	178,828.44
Pierce	260,077,998	4,899,247.53	1.8838	179,908.24	104,125.00
Platte	792,984,773	14,747,470.98	1.8597	484,452.56	243,485.90
Polk	278,261,596	4,943,828.83	1.7767	88,744.16	103,092.08
Red Willow	355,955,165	7,103,222.06	1.9955	267,952.76	140,893.62
Richardson	338,244,678	5,946,936.22	1.7582	244,780.37	137,611.60
Rock	121,862,753	1,802,345.21	1.4790	26,022.33	63,324.66
Saline	448,597,079	8,284,926.75	1.8469	272,080.27	201,052.38
Sarpy	1,378,048,877	35,767,417.31	2.5955	721,512.98	525,089.88
Saunders	516,407,278	12,001,744.65	2.3241	378,053.90	252,415.66
Scotts Bluff	711,464,184	18,079,279.83	2.5411	711,317.39	273,757.12
Seward	440,874,034	9,154,444.02	2.0764	254,834.90	233,289.98
Sheridan	227,045,232	4,319,245.98	1.9024	114,380.47	147,091.14
Sherman	139,503,795	3,245,666.90	2.3266	98,881.46	85,582.42
Sioux	83,772,877	1,341,243.00	1.6010	8,007.02	21,124.88
Stanton	217,071,069	3,847,101.13	1.7723	68,273.48	71,504.72
Thayer	296,963,043	5,932,106.89	1.9976	133,041.68	146,724.62
Thomas	37,614,430	751,672.84	1.9984	4,956.63	16,443.42
Thurston	145,649,609	3,867,190.09	2.6551	96,196.48	78,035.44
Valley	165,838,841	3,921,070.02	2.3644	139,432.46	87,514.98
Washington	410,470,695	8,976,057.21	2.1868	255,011.53	166,766.60
Wayne	260,508,420	5,412,518.78	2.0777	170,263.49	108,023.44
Webster	186,657,018	3,617,863.42	1.9382	97,969.18	99,860.04
Wheeler	87,316,060	1,186,043.47	1.3583	9,332.35	41,166.86
York	574,820,794	10,803,426.47	1.8794	167,528.51	234,656.10
Totals	**$41,035,051,624**	**$894,643,002.92**	**2.1802**	**$25,463,562.75**	**$16,600,000.00**

Table 4

Cities and Villages Valuations and Levies for 1983

Cities and Villages	Actual Valuation	City Levy
* County Seat		
Adams		
Ayr	$ 1,705,810	.5600
Hastings*	409,638,520	.5516
Holstein	4,237,885	.3860
Juniata	12,803,550	.3693
Kenesaw	13,204,165	.4174
Prosser	1,198,430	.0359
Roseland	6,121,890	.2981
Trumbull	29,475	—
Antelope		
Brunswick	3,675,049	.5470
Clearwater	4,923,025	.3492
Elgin	12,962,059	.6637
Neligh*	26,721,833	.7601
Oakdale	3,130,549	.5306
Orchard	6,953,395	.5302
Royal	716,960	.8417
Tilden	3,307,494	.6592
Arthur		
Arthur*	1,404,649	.4272
Banner	—	—
Blaine		
Brewster*	315,048	.2590
Dunning	1,384,106	.5226
Halsey	143,940	.5334
Boone		
Albion*	28,390,585	.5736
Cedar Rapids	5,535,890	.9145
St. Edward	11,182,225	.5972
Petersburg	4,488,445	1.2170
Primrose	1,359,945	.9209
Box Butte		
Alliance*	167,050,834	.7699
Hemingford	12,508,929	.7883
Boyd		
Anoka	120,362	—
Bristow	995,836	.5223
Butte*	4,485,571	.4813
Gross	31,064	—
Lynch	2,758,383	1.3111
Monowi	54,126	.8314
Naper	1,119,096	.5188
Spencer	7,081,620	.8507
Brown		
Ainsworth*	38,228,013	.3193
Johnstown	684,688	.1343
Long Pine	6,423,134	.5697
Buffalo		
Amherst	2,503,987	.6855
Elm Creek	8,727,495	.8376
Gibbon	17,286,642	1.2276
Kearney*	334,233,178	.5091
Miller	1,253,529	.1357
Pleasanton	3,799,610	.5430
Ravena	15,856,441	.5645
Riverdale	2,882,505	.1181
Shelton	11,002,790	.6867
Burt		
Craig	2,018,223	1.3841
Decatur	5,977,246	1.0402
Lyons	16,600,712	.7667
Oakland	17,463,422	.9703
Tekamah*	29,276,607	1.0644

Cities and Villages	Actual Valuation	City Levy
Butler		
Abie	889,485	.3011
Bellwood	6,095,391	.4675
Brainard	4,648,251	1.3738
Bruno	1,601,810	.6118
David City*	41,841,165	1.2207
Dwight	2,440,043	.3218
Garrison	1,863,145	.0282
Linwood	1,017,500	.2507
Octavia	1,006,099	.5835
Rising City	6,387,145	.6257
Surprise	670,409	—
Ulysses	2,948,801	1.0757
Cass		
Alvo	1,528,736	.6787
Avoca	2,627,546	.6470
Cedar Creek	8,792,372	.1808
Eagle	11,575,983	.7436
Elmwood	8,633,445	.5525
Greenwood	8,454,268	.6563
Louisville	12,208,267	.7782
Manley	1,486,517	.6089
Murdock	3,593,942	.5477
Murray	6,841,619	.3224
Nehawka	3,603,704	.6093
Plattsmouth*	68,268,475	.4880
South Bend	1,005,421	.0875
Union	3,471,309	.4467
Weeping Water	14,842,034	.5686
Cedar		
Belden	1,942,555	.2824
Coleridge	6,860,290	.8538
Fordyce	898,840	.6821
Hartington*	20,494,780	.8572
Laurel	13,984,195	.7113
Magnet	727,380	1.0130
Obert	271,370	.6745
Randolph	13,090,735	.6421
St. Helena	791,820	.3894
Wynot	1,576,410	.6763
Chase		
Imperial*	37,117,699	.8177
Lamar	—	—
Wauneta	12,304,690	.8142
Cherry		
Cody	2,281,362	.2427
Crookston	1,611,277	.2666
Kilgore	1,257,927	.3307
Merriman	2,183,751	.8735
Nenzel	232,034	—
Valentine*	44,701,039	.8104
Wood Lake	1,234,050	.1920
Cheyenne		
Dalton	4,469,070	.6276
Gurley	3,089,778	.8631
Lodgepole	4,840,694	.5651
Potter	5,528,428	.8295
Sidney*	100,581,808	.3463
Clay		
Clay Center*	11,418,554	1.0501
Deweese	1,003,707	.5978
Edgar	7,704,830	1.0155
Fairfield	6,580,314	.8522
Glenvil	3,450,001	.8576
Harvard	10,325,584	1.2993
Ong	1,393,767	1.2862
Saronville	675,209	.5809
Sutton	21,717,315	1.0814
Trumbull	4,165,856	—

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	10,596,230	.9432
Howells	8,622,540	.5210
Leigh	6,137,320	.8085
Rogers	1,253,550	.2508
Schuyler*	64,616,355	.5651
Cuming		
Bancroft	7,860,810	.3906
Beemer	10,942,464	.4335
West Point*	68,626,181	.5106
Wisner	23,112,086	.6242
Custer		
Anselmo	1,583,280	1.1191
Ansley	5,745,845	1.0776
Arnold	9,236,715	1.0331
Berwyn	1,121,000	.4204
Broken Bow*	63,212,525	1.2956
Callaway	6,067,525	.6409
Comstock	1,624,030	1.0736
Mason City	1,834,200	1.2345
Merna	4,886,785	1.1314
Oconto	1,779,290	.5946
Sargeant	10,519,925	.6709
Dakota		
Dakota City*	17,073,847	.9625
Emerson	3,196,964	.6037
Homer	7,013,549	.5889
Hubbard	2,159,787	.2985
Jackson	2,989,773	.2717
So. Sioux City	144,764,104	.4860
Dawes		
Chadron*	72,557,241	.7047
Crawford	12,926,628	1.0242
Marsland	—	—
Whitney	826,848	.4525
Dawson		
Cozad	71,447,303	.5426
Eddyville	1,072,694	.4561
Farnam	3,374,989	1.2976
Gothenburg	53,776,979	.7344
Lexington*	123,865,677	.5896
Overton	6,919,013	.8547
Sumner	2,394,385	1.0110
Deuel		
Big Springs	8,302,913	.5983
Chappell*	16,705,625	.5774
Dixon		
Allen	4,755,395	.3807
Concord	1,173,790	.3071
Dixon	1,240,495	.7043
Emerson	4,863,405	.6037
Martinsburg	733,630	.1653
Maskel	447,895	.7259
Newcastle	3,674,875	.7140
Ponca*	12,700,915	.7849
Wakefield	15,230,020	.7641
Waterbury	639,415	1.2638
Dodge		
Dodge	13,809,405	.7337
Fremont*	446,685,965	.6508
Hooper	12,439,340	1.2155
Inglewood	3,058,950	.4857
Nickerson	3,120,235	.4272
North Bend	21,321,840	.3344
Scribner	15,070,295	.8458
Snyder	5,501,530	.7737
Uehling	3,789,600	1.0268
Winslow	1,224,215	1.0458

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	7,953,880	1.09005
Elkhorn	24,626,080	.92019
Omaha*	6,103,984,205	.81140
Ralston	98,244,540	.76172
Valley	29,488,735	.88243
Waterloo	6,669,235	.93955
Dundy		
Benkelman*	17,452,675	.7695
Haigler	1,906,645	.6845
Fillmore		
Exeter	9,395,391	1.2525
Fairmont	8,731,384	.7998
Geneva*	42,180,698	.9934
Grafton	2,561,096	.7434
Milligan	5,673,165	.7116
Ohiowa	1,633,074	1.0618
Shickley	6,461,810	.6991
Strang	595,859	.4231
Franklin		
Bloomington	1,547,349	.4212
Campbell	4,193,442	.5896
Franklin*	18,237,334	.6142
Hildreth	6,432,807	1.2190
Naponee	1,398,354	.4584
Riverton	862,987	.2461
Upland	2,947,539	1.0178
Frontier		
Curtis	11,741,348	1.0777
Eustis	7,126,651	.4165
Maywood	5,678,013	.7459
Moorefield	1,048,964	.0606
Stockville*	251,233	.6330
Furnas		
Arapahoe	15,309,355	1.2527
Beaver City*	5,507,090	.9273
Cambridge	14,162,295	.5652
Edison	2,319,280	1.1023
Hendley	760,710	.3881
Holbrook	2,041,535	1.0594
Oxford	9,374,455	1.0291
Wilsonville	1,424,505	.6084
Gage		
Adams	6,259,500	.5084
Barneston	1,113,230	.6414
Beatrice*	191,713,400	.7764
Blue Springs	3,523,235	.8058
Clatonia	3,919,390	.6246
Cortland	6,370,025	.6182
Filley	2,709,600	.2610
Liberty	895,685	1.0500
Odell	3,925,845	.7365
Pickrell	2,772,675	.4782
Virginia	1,139,330	.7794
Wymore	17,556,750	.6960
Garden		
Lewellen	3,573,217	.1484
Oshkosh*	14,370,230	.1392
Garfield		
Burwell*	18,724,755	.6585

Cities and Villages	Actual Valuation	City Levy
Gosper		
Elwood*	12,679,657	.3888
Smithfield	619,850	.1589
Grant		
Hyannis*	3,156,043	1.1295
Greeley		
Greeley*	6,212,196	.5946
Scotia	4,515,059	.8496
Spalding	7,035,750	.5598
Wolbach	2,903,669	.7082
Hall		
Alda	10,167,266	.2133
Cairo	10,956,603	.6787
Doniphan	11,076,187	.3249
Grand Island*	693,688,804	.4715
Wood River	16,325,806	.9123
Hamilton		
Aurora*	64,260,664	.4375
Giltner	5,230,359	.4635
Hampton	7,441,085	.4100
Hordville	2,366,441	.5653
Marquette	3,821,197	.4681
Phillips	3,381,181	.6475
Stockham	341,795	—
Harlan		
Alma*	18,309,248	.5952
Huntley	736,429	.1385
Orleans	5,753,568	.6663
Oxford	3,268,168	1.0291
Ragan	1,009,798	.3437
Republican City	4,346,239	.2518
Stamford	2,518,698	.6372
Hayes		
Hamlet	1,136,400	.6506
Hayes Center*	3,825,387	.5097
Palisade Village	160,400	1.3763
Hitchcock		
Culbertson	10,180,563	.6692
Palisade	4,972,108	1.3763
Stratton	7,541,141	1.1260
Trenton*	8,213,945	.9360
Holt		
Atkinson	19,407,617	1.8482
Chambers	3,704,595	.6786
Emmet	581,359	1.0383
Ewing	3,495,456	.7326
Inman	1,272,336	.1758
O'Neill*	60,628,516	.6152
Page	1,152,110	.2210
Stuart	4,364,397	.8886
Hooker		
Mullen*	7,536,116	.6926
Howard		
Boelus	2,691,395	—
Cotesfield	778,060	.2597
Cushing	250,485	.6351
Dannebrog	3,990,850	.8306
Elba	2,928,610	.5666
Farwell	2,150,315	.2819
St. Paul*	35,750,820	.4957

Cities and Villages	Actual Valuation	City Levy
Jefferson		
Daykin	2,864,115	.8625
Diller	3,047,626	.8570
Endicott	1,364,273	.3365
Fairbury*	60,504,782	.8609
Harbine	867,091	.1765
Jansen	2,206,714	1.3327
Plymouth	7,850,796	.8012
Reynolds	859,002	1.4100
Steele City	724,574	1.0593
Johnson		
Cook	3,807,279	1.0249
Crab Orchard	435,045	1.0345
Elk Creek	1,384,066	1.6848
Sterling	5,697,552	.6199
Tecumseh*	20,502,601	.9007
Kearney		
Axtell	9,434,810	.9395
Heartwell	995,275	.4284
Minden*	58,022,540	.7775
Norman	756,030	.6217
Wilcox	6,579,715	.3974
Keith		
Brule	5,494,005	.5330
Ogallala*	96,336,590	.3098
Paxton	6,486,685	.5995
Keya Paha		
Springview*	4,432,955	.4118
Kimball		
Bushnell	2,040,908	.6638
Dix	3,239,520	.7854
Kimball*	52,141,964	.5943
Knox		
Bazile Mills	361,835	.1692
Bloomfield	19,811,644	.8992
Center*	1,195,823	.2534
Creighton	19,812,944	.7539
Crofton	12,488,008	.8569
Niobrara	8,222,191	.1682
Santee	—	—
Verdel	625,061	.4999
Verdigre	8,602,107	1.0902
Wausa	10,145,621	1.0190
Winnetoon	862,533	.0887
Lancaster		
Bennet	6,846,665	.7522
Davey	2,254,675	.4315
Denton	2,364,735	.4187
Firth	5,953,355	.8443
Hallam	3,925,295	.2106
Hickman	10,457,480	.6748
Lincoln*	3,595,978,450	.6481
Malcolm	4,451,285	1.0412
Panama	3,110,995	1.1741
Raymond	2,100,580	.8600
Roca	1,879,115	.6439
Sprague	2,053,130	.2190
Waverly	33,506,100	.5951
Lincoln		
Brady	4,901,245	.4881
Dickens	168,485	.0566
Hershey	8,969,275	.3252
Maxwell	3,275,445	.9549
North Platte*	456,433,345	.6014
Sutherland	17,256,640	.3482
Wallace	4,379,505	.5562
Wellfleet	649,320	.6184

Cities and Villages	Actual Valuation	City Levy
Logan		
Gandy	219,619	—
Stapleton*	4,182,017	.3194
Loup		
Taylor*	2,698,775	1.0004
Madison		
Battle Creek	15,364,314	.5831
Madison*	27,426,955	.6988
Meadow Grove	5,021,070	.2881
Newman Grove	11,569,422	.9427
Norfolk	384,367,935	.6215
Tilden	10,001,437	.6592
McPherson	—	—
Merrick		
Central City*	42,247,625	.5284
Chapman	3,727,500	.5097
Clarks	5,193,725	.8086
Palmer	4,008,910	.6719
Silver Creek	4,980,310	.9705
Morrill		
Bayard	17,781,000	.4327
Bridgeport*	28,236,024	.3003
Broadwater	2,138,365	.4532
Nance		
Belgrade	1,360,682	.9741
Fullerton*	20,703,006	.4785
Genoa	13,521,404	.7346
Nemaha		
Auburn*	50,519,179	.5968
Brock	2,004,164	.7592
Brownville	2,554,514	.5121
Johnson	4,686,132	.4684
Julian	774,250	1.0577
Nemaha	1,553,147	.4116
Peru	5,968,980	.5338
Nuckolls		
Hardy	1,944,745	.6718
Lawrence	4,113,580	.7429
Nelson*	6,918,705	.8485
Nora	672,760	.1487
Oak	722,055	.4197
Ruskin	1,759,490	.4639
Superior	31,830,170	.6538
Otoe		
Burr	1,488,033	1.0052
Douglas	1,921,561	.8371
Dunbar	1,493,378	.7843
Lorton	132,399	—
Nebraska City*	102,418,631	.8499
Otoe	1,309,812	1.0403
Palmyra	6,049,534	.6180
Syracuse	29,638,737	.7179
Talmage	2,401,449	.2990
Unadilla	4,937,776	.5715
Pawnee		
Burchard	1,387,185	1.0389
Dubois	1,329,835	.1662
Lewiston	700,655	.6770
Pawnee City*	10,992,150	.8889
Steinauer	901,670	.4318
Table Rock	3,403,185	.6739

Cities and Villages	Actual Valuation	City Levy
Perkins		
Elsie	1,967,535	.1870
Grainton	—	—
Grant*	25,302,270	.6220
Madrid	3,146,375	.4900
Venango	3,342,520	.3400
Phelps		
Atlanta	2,416,960	.3904
Bertrand	12,558,845	.8030
Funk	5,279,320	.1884
Holdrege*	101,433,405	.6638
Loomis	8,042,265	.8087
Pierce		
Foster	793,766	.1172
Hadar	4,076,678	.1963
McLean	820,848	.3530
Osmond	12,325,841	1.1209
Pierce*	20,851,966	.9267
Plainview	22,951,599	.6092
Platte		
Columbus*	367,604,921	.3435
Cornlea	523,697	—
Creston	2,407,369	.4926
Duncan	5,085,952	.3459
Humphrey	11,252,339	.6976
Lindsay	12,464,167	.5156
Monroe	6,743,580	.5626
Newman Grove	158,640	.9427
Platte Center	4,953,562	.8456
Tarnov	617,584	.2835
Polk		
Osceola*	11,624,396	1.1153
Polk	4,987,411	.6219
Shelby	9,310,469	.7902
Stromsburg	15,883,468	1.0032
Red Willow		
Bartley	4,637,641	.9011
Danbury	2,066,600	.2222
Indianola	9,558,733	.6977
Lebanon	1,094,812	.4977
McCook*	150,988,480	.6916
Richardson		
Barada	313,077	.0930
Dawson	1,375,565	.7811
Falls City*	81,136,253	.7260
Humboldt	14,580,117	.5371
Preston	241,204	—
Rulo	1,778,726	.5494
Salem	1,239,852	.4930
Shubert	1,996,000	.4553
Stella	3,139,003	.4440
Verdon	1,997,218	.6305
Rock		
Bassett*	16,221,703	.6565
Newport	1,226,647	.4899
Saline		
Crete	73,371,587	.5810
Dewitt	15,604,831	.6642
Dorchester	9,644,450	.4957
Friend	19,269,335	.6441
Swanton	2,112,166	.4830
Tobias	1,364,915	1.3433
Western	3,178,141	1.0695
Wilber*	23,784,710	1.0122

Cities and Villages	Actual Valuation	City Levy
Sarpy		
Bellevue	494,744,311	.47499
Gretna	21,744,155	.70738
Lavista	126,700,668	.68841
Papillion*	129,614,769	.63000
Springfield	11,554,418	.69402
Saunders		
Ashland	24,537,288	.8333
Cedar Bluffs	6,545,952	.7334
Ceresco	10,884,049	.9908
Colon	1,232,414	.8485
Ithaca	1,150,949	.7227
Leshara	1,256,955	—
Malmo	1,021,053	.8214
Mead	6,672,199	.7594
Memphis	867,666	.2957
Morse Bluff	1,122,135	.3693
Prague	2,639,871	.7554
Valparaiso	5,585,760	.8872
Wahoo*	52,906,881	.7628
Weston	3,130,749	.6348
Yutan	7,541,399	.8197
Scotts Bluff		
Gering	122,926,409	.4890
Henry	1,278,736	—
Lyman	5,254,255	.4054
McGrew	750,119	.2756
Melbeta	1,348,245	.5992
Minatare	7,260,965	.8285
Mitchell	19,805,013	.4566
Morrill	11,916,701	.2614
Scottsbluff	241,361,148	.8572
Terrytown	4,662,351	.7567
Seward		
Beaver Crossing	4,291,668	.7643
Bee	1,629,783	.9282
Cordova	2,352,039	.3614
Garland	2,140,480	.5279
Goehner	2,083,942	.3425
Milford	24,210,681	1.0258
Pleasant Dale	2,228,655	.8907
Seward*	85,395,732	.9163
Staplehurst	2,769,418	.3371
Tamora	2,693,398	.2673
Utica	10,191,566	.5202
Sheridan		
Clinton	706,513	—
Gordon	31,274,388	.4370
Hay Springs	8,971,361	.4600
Rushville	17,317,547	.6830
Sherman		
Ashton	2,320,435	.6347
Hazard	845,250	.1595
Litchfield	3,500,195	.7746
Loup City*	16,394,425	1.0000
Rockville	977,330	.6324
Sioux		
Harrison*	4,762,514	.6095
Stanton		
Pilger	4,842,168	1.0256
Stanton*	19,554,145	.6357

Cities and Villages	Actual Valuation	City Levy
Thayer		
Alexandria	2,098,347	.5478
Belvidere	1,427,688	.5417
Bruning	5,794,097	.6785
Byron	2,063,641	.9469
Carleton	2,123,380	1.1482
Chester	3,880,103	.6693
Davenport	6,776,116	.9107
Deshler	10,807,813	.4748
Gilead	466,077	.3897
Hebron*	27,202,234	.7839
Hubbell	762,081	.5302
Thomas		
Halsey	1,452,282	.5334
Seneca	518,156	—
Thedford	3,152,159	.8407
Thurston		
Emerson	1,220,581	.6037
Pender*	19,376,617	.6223
Rosalie	1,741,398	.7281
Thurston	1,733,886	.3000
Walthill	6,880,714	1.1300
Winnebago	1,101,471	1.1320
Valley		
Arcadia	4,860,031	.8357
Elyria	809,869	.1189
North Loup	4,779,295	1.4856
Ord*	44,371,470	.5929
Washington		
Arlington	17,635,887	.7458
Blair*	114,092,901	.4989
Calhoun	10,568,741	.8855
Herman	3,897,225	.7980
Kennard	4,535,581	.5130
Washington	1,503,922	.1668
Wayne		
Carroll	3,096,085	.2937
Hoskins	3,548,880	.6560
Sholes	431,085	.2109
Wakefield	1,896,615	.7641
Wayne*	72,312,780	.6775
Winside	5,472,745	.5262
Webster		
Bladen	2,829,642	.3659
Blue Hill	11,014,767	.6946
Cowles	610,214	.2656
Guide Rock	3,153,282	.5719
Red Cloud*	18,029,237	.7204
Wheeler		
Bartlett*	1,546,875	.4062
Erickson	1,225,605	1.1322
York		
Benedict	3,551,689	.8128
Bradshaw	4,870,972	.4569
Gresham	2,859,838	.7121
Henderson	21,835,790	.5864
Lushton	1,179,540	.0672
McCool Junction	5,057,151	.7834
Thayer	1,001,798	.1040
Waco	3,709,891	1.0959
York*	149,931,478	.4731

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1983

Table 5

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	$ 107.03	$ 5,651.66	$ 11,002.62	$ 20,469.04	$ 11.12	$ 37,241.47
Antelope	335.72	9,049.12	18,349.14	32,921.66	81.72	60,737.36
Arthur	—	—	—	—	—	—
Banner	—	1.28	—	6.01	0.59	7.88
Blaine	—	448.55	841.58	2,784.52	—	4,074.65
Boone	311.75	11,145.87	20,283.97	34,888.03	400.07	67,029.69
Box Butte	105.20	54.13	—	149.74	—	309.07
Boyd	567.76	2,391.78	5,798.25	14,008.46	265.38	23,031.63
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.72	77,287.30	128,710.07	313,874.03	160.88	520,797.00
Burt	481.24	9,289.53	30,236.83	29,983.30	158.72	70,149.62
Butler	—	8,624.98	11,226.27	21,349.39	74.18	41,274.82
Cass	2,596.92	25,400.47	40,288.86	100,903.08	15,288.73	184,478.06
Cedar	558.00	7,184.87	17,933.82	25,453.27	3,243.61	54,373.57
Chase	—	—	—	—	—	—
Cherry	133.60	2,708.39	3,689.49	9,001.93	—	15,533.41
Cheyenne	—	1,486.67	3,542.78	4,321.69	—	9,351.14
Clay	81.24	3,298.99	23,415.27	29,454.60	95.40	56,345.50
Colfax	134.82	6,442.59	378.68	5,076.14	—	12,032.23
Cuming	224.57	3,528.21	7,076.74	18,128.79	155.97	29,114.28
Custer	46.62	34.48	8.28	156.66	19,246.54	19,492.58
Dakota	—	315.68	94.71	305.53	—	715.92
Dawes	1,097.18	17,263.64	36,611.77	71,085.65	—	126,058.24
Dawson	322.46	179.36	—	438.56	5.83	946.41
Deuel	130.42	2,235.58	2,730.66	4,783.00	—	9,879.66
Dixon	150.24	7,404.59	10,498.25	20,636.14	66.82	38,756.04
Dodge	922.10	10,883.56	31,691.20	51,944.55	450.06	95,891.47
Douglas	86,479.52	790,099.23	2,211,125.89	3,536,246.43	66,051.04	6,690,002.11
Dundy	—	582.04	1,045.87	1,582.23	—	3,210.14
Fillmore	288.08	9,160.94	32,139.49	41,682.36	79.79	83,350.66
Franklin	—	2,827.67	4,164.91	5,063.44	26.00	12,082.02
Frontier	42.76	1,671.00	2,441.13	7,895.97	—	12,050.86
Furnas	180.24	1,166.99	3,502.58	4,928.87	—	9,778.68
Gage	1,557.32	7,488.72	12,083.57	28,478.89	2,534.80	52,143.30
Garden	152.62	6,093.76	3,138.94	20,600.30	65.76	30,051.38
Garfield	4.12	3.00	—	4.96	2.20	14.28
Gosper	—	217.04	113.71	498.55	14,439.90	15,269.20
Grant	—	—	—	—	—	—
Greeley	82.30	3,558.47	6,785.71	14,773.66	0.86	25,201.00
Hall	266.74	12,621.72	9,689.89	24,319.00	22.98	46,920.33
Hamilton	1,258.60	11,105.01	15,323.61	56,434.68	4,548.52	88,670.42
Harlan	375.58	326.54	318.58	1,269.80	243.94	2,534.44
Hayes	—	1,245.02	1,749.31	3,243.34	—	6,237.67
Hitchcock	42.70	2,090.60	6,763.38	9,436.18	0.04	18,332.90
Holt	1,512.66	27,667.50	46,775.99	60,616.73	2,000.77	138,573.65
Hooker	—	—	—	—	—	—
Howard	439.25	654.61	168.37	1,763.36	—	3,025.59
Jefferson	67.64	7,068.04	5,676.84	8,692.31	—	21,504.83
Johnson	40.42	3,014.07	5,011.58	9,311.89	—	17,377.96
Kearney	79.44	2,848.57	7,288.96	7,459.30	140.76	17,817.03
Keith	5,471.60	4,332.08	18,124.27	129,155.70	—	157,083.65
Keya Paha	45.15	967.97	1,403.83	3,638.20	613.83	6,668.98
Kimball	—	—	—	—	—	—
Knox	810.97	17,035.71	39,499.29	61,307.31	312.64	118,965.92
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	561.22	350.00	—	1,048.94	—	1,960.16
Logan	—	923.98	1,008.41	3,939.62	—	5,872.01
Loup	769.32	2,010.30	—	2,634.33	—	5,413.95
Madison	1,047.05	54,012.73	146,890.67	228,715.06	322.02	430,987.53
McPherson	—	—	—	—	—	—
Merrick	138.56	4,984.11	11,443.72	23,302.40	—	39,868.79
Morrill	43.20	1,286.62	645.95	2,140.79	—	4,116.56
Nance	428.80	6,051.77	12,656.05	26,822.33	136.00	46,094.95
Nemaha	—	3,097.81	3,269.56	11,629.74	—	17,997.11
Nuckolls	319.11	1,699.04	2,258.55	5,247.43	—	9,524.13
Otoe	1,320.60	2,234.46	3,693.91	2,487.01	3,230.46	12,966.44
Pawnee	478.86	6,688.14	11,028.15	18,738.61	122.72	37,056.48
Perkins	205.20	417.78	459.70	106.12	—	1,188.80
Phelps	78.42	5,042.29	6,734.22	12,335.02	3,140.82	27,330.77
Pierce	96.14	4,149.87	9,336.73	8,993.26	15.28	22,591.28
Platte	2,209.73	54,125.65	87,089.59	229,142.28	—	372,567.25
Polk	176.70	4,569.03	14,049.66	15,878.08	5.16	34,678.63
Red Willow	586.52	26,729.68	56,745.96	106,259.11	5,845.43	196,166.70
Richardson	420.96	8,674.05	13,121.74	28,167.63	—	50,384.38
Rock	40.40	7,730.09	1,064.92	14,874.74	—	23,710.15
Saline	679.43	2,574.26	5,043.39	6,673.28	—	14,970.36
Sarpy	4,885.39	78,652.89	132,177.57	353,283.27	—	568,999.12
Saunders	1,154.34	16,960.24	33,580.72	52,065.92	259.62	104,020.84
Scotts Bluff	2,460.33	41,975.83	112,159.26	185,290.49	844.41	342,730.32
Seward	598.80	15,575.30	23,599.75	41,056.69	—	80,830.54
Sheridan	298.26	16,764.60	17,704.24	49,027.31	1,014.48	84,808.89
Sherman	262.96	6,435.73	11,820.91	19,055.68	83.34	37,658.62
Sioux	—	1.79	—	15.86	—	17.65
Stanton	136.38	4,089.12	9,803.03	18,359.74	—	32,388.27
Thayer	375.77	568.35	785.76	1,611.05	22,157.45	25,498.38
Thomas	—	1,611.56	2,673.21	5,311.09	—	9,595.86
Thurston	376.30	2,113.76	4,782.48	2,418.92	4,800.70	14,492.16
Valley	199.80	398.18	345.08	445.42	572.66	1,961.14
Washington	2,099.85	7,701.06	14,241.88	32,764.57	90.48	56,897.84
Wayne	11.13	7.74	12.31	28.62	—	59.80
Webster	—	3,141.15	3,014.78	6,677.35	—	12,833.28
Wheeler	297.74	1,869.59	2,356.87	4,725.38	—	9,249.58
York	1,977.19	37,073.24	57,587.08	137,487.65	—	234,125.16
Total	$133,852.88	$1,559,684.03	$3,652,017.91	$6,511,874.93	$173,473.59	$12,030,903.34

Table 6

Selected Property Taxes Levied for 1983

Counties	County Taxes	Cities and Villages	Townships	Rural Fire Districts	Miscellaneous (Includes Natural Resources)
Adams	$ 1,894,847.16	$ 2,816,192.65	$ 70,882.01	$ 114,481.43	$ 344,038.96
Antelope	1,137,807.40	407,750.72	200,443.26	49,856.10	43,535.86
Arthur	158,661.81	6,000.66	—	6,400.69	7,982.04
Banner	367,682.20	—	—	24,277.31	17,029.44
Blaine	130,179.93	8,817.09	—	9,208.51	8,476.24
Boone	1,110,897.33	347,402.47	—	41,631.97	60,881.26
Box Butte	1,012,632.20	1,384,732.26	—	99,472.84	44,679.85
Boyd	186,326.93	129,455.50	50,409.87	16,996.07	17,734.06
Brown	602,221.40	159,574.18	—	20,542.25	49,815.58
Buffalo	3,209,020.43	2,194,861.18	181,110.18	77,048.12	287,403.14
Burt	1,380,373.07	699,626.04	491,469.73	85,009.03	158,547.38
Butler	1,147,046.63	704,070.38	612,815.53	126,286.34	110,372.46
Cass	2,112,230.00	834,219.47	—	163,772.26	281,490.21
Cedar	1,128,853.86	452,339.73	—	53,492.97	87,285.05
Chase	928,400.60	403,696.21	—	31,995.11	87,662.74
Cherry	1,514,776.70	397,694.14	—	67,282.98	99,218.40
Cheyenne	1,464,702.29	476,243.62	—	82,142.02	153,167.94
Clay	720,106.24	680,673.87	51,875.82	94,227.49	123,275.80
Colfax	1,125,470.38	562,778.22	—	76,534.18	105,601.63
Cuming	1,076,931.54	572,810.82	641,431.02	140,848.55	123,677.94
Custer	1,889,791.75	1,214,166.86	866,368.65	196,813.22	220,168.90
Dakota	1,016,106.61	943,069.37	—	53,408.74	63,726.96
Dawes	760,898.60	647,446.89	—	35,458.62	24,241.66
Dawson	2,692,924.36	1,535,583.40	—	57,651.94	569,794.71
Deuel	569,810.18	150,828.89	—	18,101.23	31,538.63
Dixon	1,003,893.38	314,651.20	370,085.06	45,354.82	57,357.72
Dodge	2,330,841.76	3,480,783.58	512,041.95	287,812.22	374,441.24
Douglas	25,669,036.02	50,912,364.25	—	1,032,315.83	13,109,150.17
Dundy	686,349.90	147,349.32	—	29,882.32	67,877.77
Fillmore	1,005,249.26	730,978.88	92,490.14	57,824.98	118,202.22
Franklin	901,920.65	260,205.50	133,154.41	46,457.08	51,949.39
Frontier	651,924.39	200,797.25	—	27,914.07	54,342.31
Furnas	759,086.00	478,178.00	—	37,623.00	56,251.00
Gage	2,638,226.63	1,809,400.93	402,878.76	75,069.07	178,668.66
Garden	604,849.12	25,306.01	—	67,104.34	38,723.45
Garfield	328,700.44	123,302.51	—	13,357.66	11,077.30
Gosper	632,063.58	50,283.45	—	49,762.40	54,695.01
Grant	188,108.12	35,647.50	—	5,161.19	19,985.90
Greeley	479,075.36	136,794.41	—	38,557.80	23,214.27
Hall	4,637,416.51	3,551,718.91	5,957.09	120,863.68	373,640.31
Hamilton	1,110,530.25	381,926.73	—	125,20[illegible].78	158,748.04
Harlan	776,661.77	212,428.98	68,763.10	51,357.00	48,859.46
Hayes	355,959.67	29,099.00	—	25,578.36	26,626.46
Hitchcock	623,059.94	298,355.24	—	60,484.74	63,529.92
Holt	1,281,352.40	832,026.51	320,923.23	93,192.33	93,282.80
Hooker	221,888.11	52,195.14	—	10,350.84	7,757.78
Howard	886,724.82	236,631.50	—	58,930.77	127,263.28
Jefferson	1,482,430.88	689,924.81	—	61,944.23	249,097.40
Johnson	612,287.70	286,826.12	—	30,613.08	53,612.62
Kearney	1,205,342.81	574,877.08	56,804.91	26,274.99	35,743.89
Keith	1,144,662.37	366,621.49	—	84,070.22	76,886.40
Keya Paha	212,982.45	18,254.91	—	12,827.78	12,682.23
Kimball	1,008,940.33	348,870.58	—	31,027.75	57,806.67
Knox	1,076,315.36	684,603.96	436,801.80	55,955.55	116,040.76
Lancaster	14,120,002.59	23,828,497.61	—	345,025.54	1,577,186.57
Lincoln	2,675,875.36	2,917,915.60	—	111,957.26	252,469.88
Logan	135,339.56	13,357.36	—	17,103.79	9,409.63
Loup	163,137.19	26,998.55	—	9,964.93	5,938.02
Madison	2,504,840.87	2,859,557.48	—	127,075.28	388,483.33
McPherson	126,987.33	—	—	3,577.11	7,927.04
Merrick	1,198,880.73	359,501.76	101,338.63	84,262.17	83,314.32
Morrill	1,095,351.13	171,422.24	—	86,726.05	56,936.19
Nance	571,142.00	211,646.00	77,778.00	18,616.00	47,317.00
Nemaha	909,946.38	398,189.99	—	68,555.79	82,744.52
Nuckolls	972,320.52	322,628.57	—	45,784.24	65,091.11
Otoe	1,876,990.50	1,212,399.90	—	88,652.97	204,252.24
Pawnee	675,407.62	145,901.78	—	22,500.26	43,987.64
Perkins	887,581.73	187,841.22	—	54,490.54	105,099.22
Phelps	1,532,952.93	858,576.67	107,989.34	76,689.32	98,807.57
Pierce	1,028,608.49	483,047.06	—	43,382.04	82,704.80
Platte	2,727,074.63	1,518,008.52	427,591.55	127,901.02	156,829.58
Polk	1,036,246.18	393,577.88	—	83,575.07	80,717.98
Red Willow	1,172,872.26	1,162,758.26	—	56,805.18	97,734.34
Richardson	1,095,574.52	729,895.37	—	33,568.93	115,341.84
Rock	645,750.75	112,504.82	—	16,993.56	20,473.38
Saline	1,901,603.02	1,005,133.25	—	72,196.28	155,190.42
Sarpy	4,570,299.10	4,272,782.88	—	330,862.42	3,657,464.45
Saunders	2,241,207.60	999,619.65	633,446.80	204,643.32	286,991.81
Scotts Bluff	2,221,904.67	2,918,618.02	—	98,631.01	271,188.11
Seward	2,023,170.93	1,200,447.01	—	121,007.98	163,846.91
Sheridan	1,203,112.65	296,216.18	—	55,725.98	86,166.99
Sherman	702,401.60	213,313.36	148,873.54	28,524.14	30,049.99
Sioux	210,690.00	29,028.00	—	28,533.00	15,986.00
Stanton	810,760.47	173,966.98	—	59,490.51	270,089.28
Thayer	1,174,783.35	460,552.96	—	50,199.77	86,193.42
Thomas	142,897.22	34,246.67	—	7,468.35	24,922.38
Thurston	725,772.00	236,050.84	138,139.46	56,980.18	37,793.18
Valley	804,318.36	375,65[illegible].86	34,864.96	31,674.78	36,414.40
Washington	1,555,130.03	851,200.06	242,240.80	141,118.30	68,498.47
Wayne	983,158.78	566,491.70	—	37,073.34	82,841.68
Webster	922,645.63	236,399.20	—	21,653.43	44,554.67
Wheeler	350,923.26	20,159.71	—	27,030.48	12,615.30
York	2,129,951.29	990,968.39	—	109,234.60	223,849.64
Total	$145,712,192.81	$137,795,517.73	$7,478,969.60	$7,411,069.77	$27,976,284.57

City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes	Payments in Lieu of Taxes by Public Power Districts
$ 6,911,179.32	$ 1,126,483.43	$ 423,310.59	$ 856,815.05	$ 9,317,788.39	$ 14,558,230.60	$ 37,241.27
3,131,844.50	—	600,858.64	276,561.62	4,009,264.76	5,848,658.10	60,737.36
—	205,801.01	119,734.39	35,090.84	360,626.24	539,671.44	—
—	710,432.65	—	106,491.56	816,924.21	1,225,913.16	7.88
560,679.48	—	—	32,175.99	592,855.47	749,537.24	4,074.65
2,185,768.51	—	969,253.54	247,532.53	3,402,554.58	4,963,367.61	67,029.69
2,393,582.81	—	953,399.61	411,788.21	3,758,770.63	6,300,287.78	309.07
1,193,087.71	—	42,951.03	69,109.24	1,305,147.98	1,706,070.41	23,031.63
653,914.31	—	887,327.86	136,833.75	1,678,075.92	2,510,229.33	3,231.67
8,478,448.18	—	1,414,573.75	797,411.37	10,690,433.30	16,639,876.35	520,797.00
3,292,049.36	—	156,347.71	241,968.06	3,690,365.13	6,505,390.38	70,149.62
2,806,391.58	—	197,169.75	337,444.96	3,341,006.29	6,041,597.63	41,274.82
7,424,846.89	—	722,487.22	469,369.99	8,616,704.10	12,008,416.04	184,478.06
2,986,094.45	—	771,649.67	260,671.04	4,018,415.16	5,740,386.77	54,373.57
1,153,041.08	885,441.04	453,189.99	234,174.66	2,725,846.77	4,177,601.43	—
1,301,261.08	1,193,484.28	584,017.54	345,707.04	3,424,469.94	5,503,442.16	15,533.41
3,429,817.16	—	744,147.27	455,892.97	4,629,857.40	6,806,113.27	9,351.14
4,045,799.63	844.65	198,616.14	383,624.87	4,628,885.29	6,299,044.51	56,345.50
1,771,045.35	943,580.97	463,101.79	295,401.35	3,473,129.46	5,343,513.87	12,032.23
2,283,098.02	—	1,408,081.73	309,707.83	4,000,887.58	6,556,587.45	29,114.28
4,801,787.34	—	1,124,603.17	387,682.46	6,314,072.97	10,701,382.35	19,492.58
4,503,715.02	—	238,260.61	281,917.81	5,023,893.44	7,100,205.12	715.92
1,618,629.79	—	915,083.87	177,651.55	2,711,365.21	4,179,410.98	126,058.24
5,821,795.45	—	2,276,768.12	666,706.34	8,765,269.91	13,621,224.32	32,369.15
1,220,389.11	—	59,703.15	146,390.25	1,426,482.51	2,196,761.44	9,879.66
2,586,390.62	—	75,807.70	169,355.58	2,831,553.90	4,622,896.08	38,756.04
7,948,775.66	1,692,164.98	1,793,510.50	790,570.91	12,225,022.05	19,210,942.80	95,891.47
121,151,812.11	413,969.09	251,486.73	6,156,162.80	127,973,430.73	218,726,29[illegible].00	6,690,002.11
1,415,496.89	48,273.52	283,563.35	161,949.58	1,909,283.34	2,840,74[illegible]	36,358.06
3,501,502.84	—	549,469.08	293,690.64	4,344,662.56	6,349,40[illegible]	83,350.66
1,794,442.66	—	510,348.26	188,554.03	2,493,344.95	3,887,03[illegible]	11,380.92
2,532,413.21	—	63,076.46	207,078.35	2,802,568.02	3,737,546.04	12,050.86
2,761,578.00	—	—	206,177.00	2,967,755.00	4,298,893.00	9,779.00
8,009,187.10	—	—	586,200.12	8,595,387.22	13,699,631.27	52,143.30
135,180.55	762,511.05	602,694.14	168,882.10	1,669,267.84	2,405,250.76	30,051.38
319,756.93	726,300.24	156,538.03	41,130.72	1,243,725.92	1,720,163.83	14.28
1,391,344.14	—	163,018.13	158,314.15	1,712,676.42	2,499,480.86	15,269.20
153,238.64	352,399.45	80,956.90	56,991.96	643,586.95	892,489.66	—
1,680,716.46	—	79,453.04	106,262.21	1,866,431.71	2,544,073.55	25,201.00
12,355,396.59	2,184,064.01	2,009,910.86	1,137,525.78	17,686,897.24	26,376,493.74	46,920.33
5,361,093.86	—	—	482,366.86	5,843,460.72	7,619,872.52	88,670.42
1,939,360.39	—	221,714.16	182,205.05	2,343,279.60	3,501,349.91	2,534.44
979,544.70	—	—	110,807.83	1,090,352.53	1,527,616.02	6,237.67
2,144,295.88	—	49,437.94	198,464.24	2,392,198.06	3,437,627.90	18,332.90
2,258,715.11	557,014.55	1,138,339.28	341,667.77	4,295,736.71	6,916,513.98	138,573.65
270,711.96	—	—	35,971.42	306,683.38	598,875.25	—
2,433,649.40	—	866,999.27	158,506.89	3,459,155.56	4,768,705.93	3,025.59
3,312,414.67	—	269,668.63	299,853.33	3,881,936.63	6,365,333.95	21,504.83
1,674,110.84	—	497,595.84	151,171.63	2,322,878.31	3,306,217.83	17,377.96
3,138,624.82	—	269,498.30	331,664.84	3,739,787.96	5,638,831.64	17,817.03
3,291,265.36	—	701,507.94	276,417.20	4,269,190.50	5,941,430.98	157,083.65
—	185,340.66	157,782.87	36,041.91	379,165.44	635,912.81	6,668.98
1,608,368.93	788,359.70	156,604.40	287,878.72	2,841,211.75	4,287,857.08	—
3,828,459.46	—	—	251,608.20	4,080,067.66	6,449,785.09	118,965.92
55,500,939.31	—	1,042,172.87	3,175,559.71	59,718,671.89	99,589,384.20	1,569.09
11,108,938.91	—	2,136,379.09	908,670.52	14,153,988.52	20,112,206.62	1,960.16
555,098.65	—	—	41,935.85	597,034.50	772,244.84	5,872.01
—	515,028.61	—	39,943.07	554,971.68	761,010.37	5,413.95
5,526,631.80	—	1,970,772.71	678,739.16	8,176,143.67	14,056,100.63	430,987.53
—	226,510.33	125,272.32	35,466.64	387,249.29	525,740.77	—
3,358,786.77	254,778.69	277,321.11	237,619.14	4,128,505.71	5,955,803.32	39,868.79
1,932,093.54	—	418,193.48	255,862.36	2,606,149.38	4,016,584.99	5,430.14
1,429,163.00	—	670,542.00	155,409.00	2,255,114.00	3,181,613.00	46,094.95
2,513,233.90	—	513,380.08	233,144.86	3,259,758.84	4,719,195.52	17,997.11
2,575,353.96	—	533,758.01	260,263.77	3,369,375.74	4,775,200.18	9,524.13
4,242,878.12	—	939,142.96	391,611.80	5,573,632.88	8,955,928.49	12,966.44
1,454,999.28	—	151,732.00	127,759.70	1,734,490.98	2,622,288.28	37,056.48
1,962,153.24	602,078.27	—	232,123.99	2,796,355.50	4,031,368.21	1,188.80
3,408,233.49	—	1,001,343.63	440,585.07	4,850,162.19	7,525,178.02	27,330.77
2,794,421.36	—	241,650.86	225,432.92	3,261,505.14	4,899,247.53	22,591.29
7,071,928.92	954,038.63	991,379.11	773,619.02	9,790,065.68	14,747,470.98	372,567.25
3,049,008.31	—	32,959.36	267,744.05	3,349,711.72	4,943,828.83	34,678.63
3,692,247.05	—	647,909.21	272,895.76	4,613,052.02	7,103,222.06	196,166.70
3,540,791.01	—	107,659.11	324,105.44	3,972,555.56	5,946,936.22	50,384.38
369,359.08	412,139.83	118,981.34	106,142.45	1,006,622.70	1,802,345.21	23,710.15
4,419,368.07	—	358,581.08	372,854.63	5,150,803.78	8,284,926.75	14,970.36
20,517,278.88	—	1,300,288.98	1,118,440.60	22,936,008.46	35,767,417.31	568,999.12
5,454,451.41	—	1,698,705.19	482,678.89	7,635,835.49	12,001,744.67	10,908.05
9,565,882.47	—	2,055,720.87	947,334.68	12,568,938.02	18,079,279.83	342,730.32
5,106,233.40	—	185,068.79	354,669.00	5,645,971.19	9,154,444.02	80,830.54
812,203.43	487,613.83	1,153,684.22	224,522.70	2,678,024.18	4,319,245.98	84,808.89
1,479,317.40	—	513,014.67	130,172.26	2,122,504.27	3,245,666.90	37,658.62
—	335,777.00	636,656.00	84,573.00	1,057,006.00	1,341,243.00	181.00
1,303,619.70	—	1,044,191.40	184,982.79	2,532,793.89	3,847,101.13	32,388.27
3,867,297.47	—	—	293,079.92	4,160,377.39	5,932,106.89	25,498.38
118,492.64	278,461.86	111,400.79	33,782.93	542,138.22	751,672.84	9,595.86
2,485,147.75	—	65,504.06	121,802.62	2,672,454.43	3,867,190.09	14,492.16
2,164,987.10	—	318,368.40	154,784.16	2,638,139.66	3,921,070.02	1,961.14
4,843,195.37	137,860.55	522,385.02	327,358.47	5,830,799.41	8,688,987.07	56,897.84
2,623,837.04	—	899,200.60	219,915.64	3,742,953.28	5,412,518.78	59.60
2,202,585.99	—	—	190,024.50	2,392,610.49	3,617,863.42	12,833.28
—	—	699,165.89	75,868.63	775,034.52	1,185,763.27	11,606.45
6,457,562.52	—	427,252.26	464,607.77	7,349,422.55	10,803,426.47	234,125.16
$463,452,934.25	$16,980,752.88	$50,583,356.36	$36,503,680.63	$567,520,724.12	$893,894,758.60	$12,005,494.03

Table 7

Actual Value as Set by State Board of Equalization for 1983

Counties	ACTUAL VALUE			
	From Abstract	Franchise	Railroads	Total County
Adams	$ 857,281,570	$ 5,971,258	$ 14,979,941	$ 878,232,769
Antelope	314,440,319	112,608	1,340,721	315,893,648
Arthur	37,572,237	80,709	—	37,652,946
Banner	79,906,300	82,642	—	79,988,942
Blaine	37,490,280	71,541	4,625,611	42,187,432
Boone	263,469,695	206,891	2,854,623	266,531,209
Box Butte	316,585,455	124,713	14,625,611	331,335,779
Boyd	79,121,547	3,329	—	79,124,876
Brown	152,486,710	84,715	310,717	152,882,142
Buffalo	814,538,350	1,919,951	27,705,498	844,163,799
Burt	301,372,898	1,502,389	1,106,727	303,982,014
Butler	342,924,258	384,339	4,490,953	347,799,550
Cass	534,537,115	2,710,404	6,527,486	543,775,005
Cedar	308,107,945	133,858	816,480	309,058,283
Chase	237,303,112	445,812	813,719	238,562,643
Cherry	291,625,909	258,440	1,198,333	293,082,682
Cheyenne	335,690,337	758,063	24,025,029	360,473,429
Clay	358,115,267	5,577,369	10,357,454	374,050,090
Colfax	295,011,400	80,866	8,458,694	303,550,960
Cuming	388,283,985	85,550	310,924	388,680,459
Custer	483,867,095	246,918	16,625,724	500,739,737
Dakota	331,692,963	503,986	1,806,513	334,003,462
Dawes	166,948,605	195,874	12,259,738	179,404,217
Dawson	682,938,883	2,040,749	23,378,654	708,358,286
Deuel	103,793,591	530,954	11,497,274	115,821,819
Dixon	199,895,205	33,849	789,179	200,718,233
Dodge	876,838,575	1,136,083	14,138,509	892,113,167
Douglas	7,624,870,885	16,827,154	31,482,026	7,673,180,065
Dundy	161,246,940	488,815	2,867,708	164,603,463
Fillmore	349,077,008	5,526,325	4,670,897	359,274,230
Franklin	208,651,828	121,013	1,869,924	210,642,765
Frontier	214,524,216	1,697,274	1,561,294	217,782,784
Furnas	226,279,090	571,708	3,713,731	230,564,529
Gage	586,297,060	8,421,376	8,703,936	603,422,372
Garden	129,556,528	69,265	3,933,352	133,559,145
Garfield	73,637,627	11,224	199,820	73,848,671
Gosper	171,254,195	4,152,079	976,959	176,383,233
Grant	43,035,922	107,005	6,360,006	49,502,933
Greeley	110,981,347	30,315	2,432,650	113,444,312
Hall	1,185,381,457	4,541,046	26,546,569	1,216,469,072
Hamilton	466,934,879	457,076	8,448,634	475,840,589
Harlan	199,711,874	98,097	2,952,709	202,762,680
Hayes	112,690,285	50,389	543,543	113,284,217
Hitchcock	204,757,423	138,852	2,967,271	207,863,546
Holt	400,336,470	223,814	1,474,936	402,035,220
Hooker	30,793,546	74,278	7,315,932	38,183,756
Howard	220,728,837	58,132	6,115,013	226,901,982
Jefferson	292,703,870	1,458,880	9,473,588	303,636,338
Johnson	151,837,506	227,254	6,115,013	158,179,773
Kearney	361,894,560	5,573,417	3,019,399	370,487,376
Keith	270,743,875	194,820	23,357,597	294,296,292
Keya Paha	41,361,826	18,094	—	41,379,920
Kimball	205,573,203	6,299,176	16,091,417	227,963,796
Knox	297,957,445	40,559	—	297,998,004
Lancaster	4,240,717,100	2,806,743	23,467,228	4,266,991,071
Lincoln	903,809,830	14,862,200	50,775,552	969,447,582
Logan	46,771,288	—	—	46,771,288
Loup	39,586,785	12	—	39,586,797
Madison	740,286,666	247,369	2,262,823	742,796,858
McPherson	38,284,349	—	—	38,284,349
Merrick	301,686,390	169,683	21,525,022	323,381,095
Morrill	192,305,174	209,906	14,192,418	206,707,498
Nance	160,893,294	84,711	3,054,374	164,032,379
Nemaha	239,186,235	1,040,973	3,027,225	243,254,433
Nuckolls	249,925,865	193,125	3,889,698	254,008,688
Otoe	398,492,175	4,156,269	4,262,920	406,911,364
Pawnee	127,655,096	76,330	3,283,630	131,015,056
Perkins	237,203,380	9,180,371	2,180,150	248,563,901
Phelps	483,575,020	5,772,767	2,300,544	491,648,331
Pierce	258,759,930	92,811	1,107,687	259,960,428
Platte	775,455,366	114,364	13,773,000	789,342,730
Polk	275,172,183	178,966	2,910,312	278,261,461
Red Willow	352,404,609	248,095	3,389,426	356,042,130
Richardson	327,594,762	1,377,674	8,255,479	337,227,915
Rock	120,750,290	863,837	248,626	121,862,753
Saline	439,959,206	4,384,006	4,286,707	448,629,919
Sarpy	1,371,554,056	729,559	4,572,870	1,376,856,485
Saunders	507,206,091	1,010,258	7,809,507	516,025,856
Scotts Bluff	694,866,338	560,166	12,960,986	708,387,490
Seward	428,549,444	198,595	9,650,663	438,398,702
Sheridan	217,097,160	110,017	9,920,190	227,127,367
Sherman	133,975,910	50,542	5,260,786	139,287,238
Sioux	79,630,046	46,000	3,539,290	83,215,336
Stanton	216,118,018	736,293	225,063	217,079,374
Thayer	287,791,363	201,298	9,089,591	297,082,252
Thomas	28,216,124	66,853	9,292,238	37,575,215
Thurston	144,216,060	311,311	1,091,322	145,618,693
Valley	163,051,933	76,971	2,711,517	165,840,421
Washington	397,303,652	2,602,876	286,637	400,193,165
Wayne	260,583,520	121,659	—	260,705,179
Webster	183,503,262	74,320	3,082,031	186,659,613
Wheeler	87,533,210	193	—	87,533,403
York	567,147,398	629,192	7,410,369	575,186,959
Total	$40,253,477,886	$136,347,612	$643,333,917	$41,033,159,415

Valuation of All Personal Property for 1983

Counties	Personal Property	Special Schedules	Property Assessed by State Board	All Personal Property
Adams	$ 44,562,070	$ 70,511,780	$ 20,951,199	$ 136,025,049
Antelope	6,328,440	25,792,274	1,453,329	33,574,043
Arthur	289,365	3,169,333	80,709	3,539,407
Banner	1,143,330	15,286,240	82,642	16,512,212
Blaine	480,960	2,154,940	4,697,152	7,333,052
Boone	4,156,170	21,942,680	3,061,514	29,160,364
Box Butte	18,977,260	36,664,905	14,750,324	70,392,489
Boyd	1,611,438	8,829,599	3,329	10,444,366
Brown	2,349,245	13,758,795	395,432	16,503,472
Buffalo	61,421,769	92,155,542	29,625,449	183,202,760
Burt	5,631,787	33,112,661	2,609,116	41,353,564
Butler	11,470,690	25,745,923	4,875,292	42,091,905
Cass	29,388,175	55,421,545	9,237,890	94,047,610
Cedar	6,780,745	26,529,975	950,338	34,261,058
Chase	8,998,186	21,985,696	1,259,531	32,243,413
Cherry	2,589,355	27,465,897	1,456,773	31,512,025
Cheyenne	19,355,887	49,269,774	24,783,092	93,408,753
Clay	11,776,651	23,796,358	15,934,823	51,507,832
Colfax	6,945,235	21,875,275	8,539,560	37,360,070
Cuming	9,744,675	33,899,805	396,474	44,040,954
Custer	14,468,260	37,453,455	16,872,642	68,794,357
Dakota	20,517,137	38,685,530	2,310,499	61,513,166
Dawes	5,291,985	27,607,768	12,455,612	45,355,365
Dawson	43,649,553	60,088,386	25,419,403	129,157,342
Deuel	4,647,335	14,086,502	12,028,228	30,762,065
Dixon	2,768,060	15,023,075	823,028	18,614,163
Dodge	35,715,625	90,245,455	15,274,592	141,235,672
Douglas	561,616,985	1,018,911,025	49,309,180	1,628,837,190
Dundy	3,121,935	12,021,090	3,356,523	18,499,548
Fillmore	9,854,735	30,092,893	10,197,222	50,144,850
Franklin	4,946,192	14,594,617	1,990,937	21,531,746
Frontier	6,043,872	15,591,962	3,258,568	24,894,402
Furnas	5,540,620	18,609,480	4,285,439	28,435,539
Gage	28,339,515	64,220,695	17,125,312	109,685,522
Garden	2,438,083	9,479,053	4,002,617	15,919,753
Garfield	2,312,987	5,762,980	211,044	8,287,011
Gosper	11,265,085	13,147,950	5,129,038	29,542,073
Grant	482,255	4,159,897	6,467,011	11,109,163
Greeley	2,297,315	8,667,897	2,462,965	13,428,177
Hall	77,078,850	126,159,140	31,087,615	234,325,605
Hamilton	17,216,925	26,514,739	8,905,710	52,637,374
Harlan	5,627,680	14,350,880	3,050,806	23,029,366
Hayes	1,728,640	11,066,185	593,932	12,388,757
Hitchcock	3,422,980	12,418,315	3,106,123	18,947,418
Holt	8,401,445	33,480,341	1,698,750	43,580,536
Hooker	546,795	2,025,931	7,390,210	9,962,936
Howard	4,590,465	18,433,345	6,173,145	29,196,955
Jefferson	8,103,506	29,465,980	10,932,468	48,501,954
Johnson	3,882,445	14,596,286	6,342,267	24,820,998
Kearney	15,155,945	28,359,355	8,592,816	52,108,116
Keith	18,361,720	35,571,660	23,552,417	77,485,797
Keya Paha	593,600	4,294,381	18,094	4,906,075
Kimball	18,929,619	27,233,082	22,390,593	68,553,294
Knox	4,169,994	23,330,257	40,559	27,540,810
Lancaster	283,759,005	446,988,050	26,273,971	757,021,026
Lincoln	55,019,380	110,504,985	65,637,752	231,162,117
Logan	415,127	2,092,147	—	2,507,274
Loup	915,080	2,288,755	12	3,203,847
Madison	45,589,242	82,024,198	2,510,192	130,123,632
McPherson	233,137	2,581,341	—	2,814,478
Merrick	11,666,135	17,986,570	21,694,705	51,347,410
Morrill	6,914,505	24,151,824	14,402,324	45,468,653
Nance	3,966,870	12,756,224	3,139,085	19,862,179
Nemaha	5,658,485	21,627,425	4,068,198	31,354,108
Nuckolls	5,319,105	18,147,700	4,082,823	27,549,628
Otoe	12,996,995	39,296,510	8,419,189	60,712,694
Pawnee	2,652,560	8,832,628	3,359,960	14,845,148
Perkins	8,910,980	25,234,035	11,360,521	45,505,536
Phelps	33,378,465	44,882,100	8,073,311	86,333,876
Pierce	5,012,080	22,464,630	1,200,498	28,677,208
Platte	62,635,097	77,400,514	13,887,364	153,922,975
Polk	7,504,375	17,378,063	3,089,278	27,971,716
Red Willow	20,212,205	29,329,313	3,637,521	53,179,039
Richardson	8,989,584	21,965,823	9,633,153	40,588,560
Rock	2,263,835	9,688,600	1,112,463	13,064,898
Saline	20,746,725	32,651,591	8,670,713	62,069,029
Sarpy	41,860,917	173,091,917	5,302,429	220,255,263
Saunders	20,524,390	48,145,551	8,819,765	77,489,706
Scotts Bluff	42,366,570	95,740,875	13,521,152	151,628,597
Seward	14,857,795	31,636,099	9,849,258	56,343,152
Sheridan	5,811,784	22,500,148	10,030,207	38,342,139
Sherman	4,400,755	10,463,980	5,311,328	20,176,063
Sioux	1,403,692	11,831,436	3,585,290	16,820,418
Stanton	17,949,765	16,159,738	961,356	35,070,859
Thayer	8,355,285	23,033,283	9,290,889	40,679,457
Thomas	668,765	3,132,804	9,359,091	13,160,660
Thurston	4,013,393	14,758,148	1,402,633	20,174,174
Valley	6,666,280	12,658,523	2,788,488	22,113,291
Washington	11,585,095	42,468,016	2,889,513	56,942,624
Wayne	4,435,595	20,196,075	121,659	24,753,329
Webster	3,642,070	13,783,012	3,156,351	20,581,433
Wheeler	771,675	2,462,390	193	3,234,258
York	22,047,299	38,113,812	8,039,561	68,200,672
Total	$2,023,249,673	$4,165,567,417	$779,681,529	$6,968,498,619

Table 9

Valuation of All Real Estate, Oil and Mineral Interest for 1983

Counties	Real Estate Rural	Real Estate Urban	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	$ 346,487,065	$ 395,720,655	—	$ 742,207,720
Antelope	233,523,090	48,796,515	—	282,319,605
Arthur	33,197,244	916,295	—	34,113,539
Banner	46,107,750	—	17,368,980	63,476,730
Blaine	33,528,230	1,326,150	—	34,854,380
Boone	198,078,330	39,292,515	—	237,370,845
Box Butte	139,701,090	121,242,200	—	260,943,290
Boyd	56,878,075	11,802,435	—	68,680,510
Brown	98,893,510	37,485,160	—	136,378,670
Buffalo	355,623,615	305,337,424	—	660,961,039
Burt	206,463,820	56,164,630	—	262,628,450
Butler	252,086,375	53,621,270	—	305,707,645
Cass	324,700,125	125,027,270	—	449,727,395
Cedar	228,059,950	46,737,275	—	274,797,225
Chase	169,891,455	36,399,608	28,167	206,319,230
Cherry	213,098,262	48,472,395	—	261,570,657
Cheyenne	148,399,961	86,640,477	32,024,238	267,064,676
Clay	267,833,093	54,709,165	—	322,542,258
Colfax	189,191,575	76,999,315	—	266,190,890
Cuming	253,716,365	90,923,140	—	344,639,505
Custer	347,758,660	84,186,720	—	431,945,380
Dakota	130,003,501	142,486,795	—	272,490,296
Dawes	66,727,846	67,321,006	—	134,048,852
Dawson	385,369,483	193,827,204	4,257	579,200,944
Deuel	67,762,585	17,199,044	98,125	85,059,754
Dixon	144,892,350	37,211,720	—	182,104,070
Dodge	310,143,810	440,733,685	—	750,877,495
Douglas	1,196,762,535	4,847,580,340	—	6,044,342,875
Dundy	124,028,085	14,195,375	7,880,455	146,103,915
Fillmore	248,190,085	60,939,295	—	309,129,380
Franklin	162,862,039	26,248,980	—	189,111,019
Frontier	173,629,495	16,960,000	2,298,887	192,888,382
Furnas	165,750,135	35,543,940	834,915	202,128,990
Gage	288,784,360	204,952,490	—	493,736,850
Garden	103,087,760	14,332,315	219,317	117,639,392
Garfield	50,452,035	15,109,625	—	65,561,660
Gosper	137,062,255	9,778,905	—	146,841,160
Grant	36,477,570	1,916,200	—	38,393,770
Greeley	84,597,090	15,419,045	—	100,016,135
Hall	389,525,967	592,617,500	—	982,143,467
Hamilton	356,057,155	67,146,060	—	423,203,215
Harlan	153,217,385	25,720,685	795,244	179,733,314
Hayes	96,051,155	3,844,305	—	99,895,460
Hitchcock	123,665,780	24,396,460	40,853,888	188,916,128
Holt	275,833,009	82,621,675	—	358,454,684
Hooker	22,420,440	5,800,380	—	28,220,820
Howard	159,635,936	38,069,091	—	197,705,027
Jefferson	193,546,343	61,588,041	—	255,134,384
Johnson	111,045,700	22,313,075	—	133,358,775
Kearney	257,417,970	60,961,290	—	318,379,260
Keith	134,147,150	82,592,525	70,820	216,810,495
Keya Paha	32,864,450	3,609,395	—	36,473,845
Kimball	91,059,953	42,288,857	26,061,692	159,410,502
Knox	201,567,470	68,889,724	—	270,457,194
Lancaster	507,867,880	3,002,102,165	—	3,509,970,045
Lincoln	341,919,155	396,313,920	52,390	738,285,465
Logan	40,694,959	3,568,201	854	44,264,014
Loup	34,399,530	1,983,420	—	36,382,950
Madison	248,720,850	363,952,376	—	612,673,226
McPherson	35,469,871	—	—	35,469,871
Merrick	226,176,245	45,857,440	—	272,033,685
Morrill	119,431,825	35,941,285	5,865,735	161,238,845
Nance	117,091,290	27,078,910	—	144,170,200
Nemaha	157,961,645	53,938,680	—	211,900,325
Nuckolls	189,801,080	36,657,980	—	226,459,060
Otoe	222,661,760	123,536,910	—	346,198,670
Pawnee	102,811,433	13,358,475	—	116,169,908
Perkins	177,884,795	25,173,570	—	203,058,365
Phelps	310,016,240	95,298,215	—	405,314,455
Pierce	181,335,570	49,947,650	—	231,283,220
Platte	301,749,950	333,669,805	—	635,419,755
Polk	220,262,985	30,026,760	—	250,289,745
Red Willow	149,746,866	130,220,221	22,896,004	302,863,091
Richardson	208,206,557	87,093,355	1,339,443	296,639,355
Rock	96,241,825	12,556,030	—	108,797,855
Saline	272,696,710	113,864,180	—	386,560,890
Sarpy	555,382,595	601,218,627	—	1,156,601,222
Saunders	337,727,415	100,808,735	—	438,536,150
Scotts Bluff	219,338,565	334,089,698	3,330,630	556,758,893
Seward	267,870,326	114,185,224	—	382,055,550
Sheridan	141,812,789	46,972,439	—	188,785,228
Sherman	102,064,065	17,047,110	—	119,111,175
Sioux	63,443,828	2,951,090	—	66,394,918
Stanton	162,890,995	19,117,520	—	182,008,515
Thayer	208,511,229	47,891,566	—	256,402,795
Thomas	20,994,415	3,418,625	1,515	24,414,555
Thurston	101,767,894	23,676,625	—	125,444,519
Valley	100,741,975	42,985,155	—	143,727,130
Washington	219,013,227	124,237,314	—	343,250,541
Wayne	162,607,320	73,344,530	—	235,951,850
Webster	139,287,615	26,790,565	—	166,078,180
Wheeler	82,107,185	2,191,960	—	84,299,145
York	349,013,665	157,972,622	—	506,986,287
Total	$18,115,580,646	$15,787,054,594	$162,025,556	$34,064,660,796

Table 10

Actual Value of Personal Property for 1983

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	$ 30,226,310	$ 2,835	$ 7,592,870	$ 2,908,065	$ 3,831,990	$ 44,562,070
Antelope	2,434,810	10,945	2,273,910	965,240	643,535	6,328,440
Arthur	45,160	53,200	99,905	39,005	52,095	289,365
Banner	568,170	3,150	315,435	107,110	149,465	1,143,330
Blaine	95,615	—	142,215	95,475	147,655	480,960
Boone	1,312,650	58,880	2,286,140	238,930	259,570	4,156,170
Box Butte	9,281,915	3,140	3,618,285	863,135	5,210,785	18,977,260
Boyd	525,746	—	381,745	88,370	615,577	1,611,438
Brown	984,950	13,405	473,300	280,960	596,630	2,349,245
Buffalo	35,486,045	28,034	15,205,495	2,274,343	8,427,852	61,421,769
Burt	2,536,170	31,180	1,902,230	498,012	664,195	5,631,787
Butler	2,825,850	20,880	7,297,605	210,035	1,116,320	11,470,690
Cass	10,010,215	2,025	16,820,625	914,215	1,641,095	29,388,175
Cedar	3,249,055	82,805	2,138,025	311,075	999,785	6,780,745
Chase	2,860,037	11,630	4,066,764	1,032,860	1,026,895	8,998,186
Cherry	276,987	55,700	821,249	311,785	1,123,634	2,589,355
Cheyenne	10,825,413	—	6,300,036	869,133	1,361,305	19,355,887
Clay	3,966,131	22,664	6,381,309	866,922	539,625	11,776,651
Colfax	4,343,605	—	1,385,570	158,095	1,057,965	6,945,235
Cuming	7,109,405	314,510	1,217,705	436,770	666,285	9,744,675
Custer	6,671,910	31,010	5,251,775	994,455	1,519,110	14,468,260
Dakota	16,314,500	40,784	1,478,678	521,315	2,161,860	20,517,137
Dawes	2,102,820	11,180	494,755	424,450	2,258,780	5,291,985
Dawson	20,539,103	97,559	18,509,377	1,956,349	2,547,165	43,649,553
Deuel	601,146	159,187	3,492,777	189,746	204,479	4,647,335
Dixon	1,098,370	—	824,120	173,015	672,555	2,768,060
Dodge	19,865,105	34,825	10,434,010	4,075,300	1,306,385	35,715,625
Douglas	415,273,470	85,171,435	10,801,900	33,402,720	16,967,460	561,616,985
Dundy	1,040,190	7,645	1,332,175	289,865	452,060	3,121,935
Fillmore	3,274,490	23,815	5,511,260	524,665	520,505	9,854,735
Franklin	797,032	690	3,616,801	301,113	230,556	4,946,192
Frontier	816,527	19,780	3,982,005	281,940	943,620	6,043,872
Furnas	2,070,975	4,930	2,832,835	442,235	189,645	5,540,620
Gage	18,173,520	$ 79,055	7,042,665	1,603,465	1,440,810	28,339,515
Garden	883,873	1,050	721,705	598,381	233,074	2,438,083
Garfield	1,721,922	5,825	293,230	72,345	219,665	2,312,987
Gosper	797,385	—	9,841,230	141,860	484,610	11,265,085
Grant	128,890	11,250	76,155	80,075	185,885	482,255
Greeley	596,355	18,030	1,025,325	63,975	593,630	2,297,315
Hall	49,237,840	25,190	17,512,220	3,407,760	6,895,840	77,078,850
Hamilton	4,473,735	355	10,775,100	632,820	1,334,915	17,216,925
Harlan	1,164,245	6,055	3,346,285	400,150	710,945	5,627,680
Hayes	815,650	600	674,360	55,585	182,445	1,728,640
Hitchcock	1,046,385	41,505	1,349,645	168,485	816,960	3,422,980
Holt	2,902,965	91,330	3,394,050	505,145	1,507,955	8,401,445
Hooker	196,987	—	77,765	59,300	212,743	546,795
Howard	1,243,520	7,125	2,623,390	327,535	388,895	4,590,465
Jefferson	5,222,076	37,853	2,018,073	572,629	252,875	8,103,506
Johnson	2,020,150	51,870	1,347,685	158,375	304,365	3,882,445
Kearney	4,996,940	5,000	8,535,090	345,105	1,273,810	15,155,945
Keith	6,800,205	—	6,505,000	1,377,815	3,678,700	18,361,720
Keya Paha	142,565	29,100	76,075	85,830	260,030	593,600
Kimball	12,814,899	49,868	2,633,225	1,797,736	1,633,891	18,929,619
Knox	1,820,774	24,185	919,725	247,115	1,158,195	4,169,994
Lancaster	213,751,790	—	35,173,655	20,824,150	14,009,410	283,759,005
Lincoln	20,707,325	34,250	25,623,090	3,682,515	4,972,200	55,019,380
Logan	122,467	200	187,366	52,525	52,569	415,127
Loup	615,275	14,670	140,415	59,400	85,320	915,080
Madison	36,968,063	126,792	4,008,443	1,393,171	3,092,773	45,589,242
McPherson	13,416	—	66,664	30,419	122,638	233,137
Merrick	2,681,715	33,115	7,668,280	330,555	952,470	11,666,135
Morrill	2,962,850	40,330	2,320,955	340,065	1,250,305	6,914,505
Nance	1,295,590	31,120	2,258,325	188,470	193,365	3,966,870
Nemaha	2,987,619	—	2,003,598	132,486	534,782	5,658,485
Nuckolls	2,049,365	—	2,897,475	162,425	209,840	5,319,105
Otoe	7,650,910	1,000	2,790,980	634,710	1,919,395	12,996,995
Pawnee	1,069,105	49,980	1,198,835	134,135	200,505	2,652,560
Perkins	1,312,910	—	6,403,525	660,615	533,930	8,910,980
Phelps	20,758,590	10,965	9,329,985	1,529,025	1,749,900	33,378,465
Pierce	2,059,175	44,435	1,445,595	259,050	1,203,825	5,012,080
Platte	46,315,147	22,732	12,358,423	1,304,406	2,634,389	62,635,097
Polk	1,485,060	—	5,547,240	133,575	338,500	7,504,375
Red Willow	11,794,344	100	5,440,778	947,886	2,029,097	20,212,205
Richardson	4,840,837	30,618	3,009,911	441,420	666,798	8,989,584
Rock	1,082,265	5,385	489,775	273,230	413,180	2,263,835
Saline	12,573,720	11,560	6,342,665	726,575	1,092,205	20,746,725
Sarpy	29,333,041	1,150	8,403,352	1,633,666	2,519,708	41,860,917
Saunders	4,879,130	—	14,247,950	602,925	794,385	20,524,390
Scotts Bluff	26,591,040	2,250	6,555,085	3,171,080	6,047,115	42,366,570
Seward	6,841,080	103,035	6,408,040	681,715	823,925	14,857,795
Sheridan	2,282,202	27,150	990,985	807,661	1,703,786	5,811,784
Sherman	583,000	—	2,749,905	176,055	891,795	4,400,755
Sioux	289,397	2,790	41,975	695,220	374,310	1,403,692
Stanton	16,185,162	59,995	592,993	129,255	982,360	17,949,765
Thayer	3,949,365	730	3,603,310	446,135	355,745	8,355,285
Thomas	303,080	—	25,945	82,360	257,380	668,765
Thurston	2,219,885	17,583	1,044,969	166,544	564,412	4,013,393
Valley	2,593,775	27,555	2,593,815	315,450	1,135,685	6,666,280
Washington	6,470,090	6,090	3,067,845	1,200,475	840,595	11,585,095
Wayne	2,383,015	—	1,014,000	294,310	744,270	4,435,595
Webster	844,320	5,000	2,277,425	97,540	417,785	3,642,070
Wheeler	303,755	—	244,895	52,985	170,040	771,675
York	11,268,986	—	9,091,188	891,658	795,467	22,047,299
Total	$1,249,048,619	$87,513,649	$429,730,539	$115,404,031	$141,552,835	$2,023,249,673

Table 11

Actual Value of Miscellaneous Schedules for 1983

Counties	Elec. Lighting, Heating, & Power Co.'s	Telephone Co.'s	Transmission Co.'s	Telegraph Co.'s	Property of Pipeline Co.'s	Motor Vehicle Values (est.)	County Total
Adams	—	$ 11,467,570	—	$ 39,480	$ 10,765,250	$ 48,239,480	$ 70,511,780
Antelope	—	4,678,800	—	—	769,309	20,344,165	25,792,274
Arthur	193,439	510,322	782,697	—	—	1,682,875	3,169,333
Banner	539,370	423,580	5,709,385	3,232,145	1,087,045	4,294,515	15,286,240
Blaine	—	410,940	—	—	—	1,744,000	2,154,940
Boone	—	2,698,720	—	—	1,675,465	17,568,495	21,942,680
Box Butte	1,648,480	7,968,530	—	25,205	770,970	26,251,720	36,664,905
Boyd	405,744	634,500	1,512,700	—	—	6,276,655	8,829,599
Brown	—	4,227,340	—	1,295	208,155	9,322,005	13,758,795
Buffalo	1,560,027	16,704,809	1,064,116	16,750	3,049,160	69,760,680	92,155,542
Burt	—	10,178,199	335,438	635	3,022,189	19,576,200	33,112,661
Butler	—	4,823,236	—	2,990	855,312	20,064,385	25,745,923
Cass	406,839	7,495,586	—	4,470	10,324,070	37,190,580	55,421,545
Cedar	—	3,950,385	257,325	1,305	921,655	21,399,105	26,529,975
Chase	3,846,951	2,593,570	—	1,275	837,825	14,706,075	21,985,696
Cherry	711,842	10,010,592	21,173	1,235	—	16,721,055	27,465,897
Cheyenne	452,774	10,941,299	7,562,467	12,600	6,331,914	23,968,720	49,269,774
Clay	—	3,689,115	—	575	8,053,708	12,052,960	23,796,358
Colfax	—	4,242,195	—	2,240	774,565	16,856,275	21,875,275
Cuming	—	5,846,490	—	6,235	674,385	27,372,695	33,899,805
Custer	—	5,942,125	—	3,785	495,460	31,012,085	37,453,455
Dakota	—	6,138,818	—	10,325	2,205,289	30,331,098	38,685,530
Dawes	2,613,285	8,822,413	—	—	656,920	15,515,150	27,607,768
Dawson	—	11,283,096	—	—	5,327,995	43,477,295	60,088,386
Deuel	26,420	1,869,609	297,502	1,065	5,192,636	6,699,270	14,086,502
Dixon	—	2,665,220	80,000	290	404,470	11,873,095	15,023,075
Dodge	15,700,180	6,167,915	—	46,050	150,595	68,180,715	90,245,455
Douglas	—	226,920,760	—	1,568,600	15,240,125	775,181,540	1,018,911,025
Dundy	2,470	2,904,250	113,580	44,725	1,463,985	7,492,080	12,021,090
Fillmore	341,620	3,917,981	—	4,080	8,290,462	17,538,750	30,092,893
Franklin	22,180	2,060,507	—	44,390	1,444,855	11,022,685	14,594,617
Frontier	—	2,226,732	238,317	—	3,782,198	9,344,715	15,591,962
Furnas	—	3,754,260	—	1,175	832,230	14,021,815	18,609,480
Gage	1,327,785	11,957,570	—	55,860	19,888,495	30,990,985	64,220,695
Garden	83,871	1,620,902	518,749	1,345	725,555	6,528,631	9,479,053
Garfield	19,222	1,531,973	—	—	99,585	4,112,200	5,762,980
Gosper	—	1,282,046	—	44,390	6,050,714	5,770,800	13,147,950
Grant	254,199	610,000	585,991	—	—	2,709,707	4,159,897
Greeley	—	1,694,881	—	—	261,340	6,711,676	8,667,897
Hall	3,122,950	30,859,840	—	101,010	2,395,880	89,679,460	126,159,140
Hamilton	1,445,634	3,585,385	—	3,820	293,755	21,186,145	26,514,739
Harlan	—	2,123,415	—	44,390	922,370	11,260,705	14,350,880
Hayes	23,930	883,355	—	—	—	10,158,900	11,066,185
Hitchcock	—	2,503,426	—	51,010	412,924	9,450,955	12,418,315
Holt	1,022,178	10,551,568	—	9,235	1,023,945	20,873,415	33,480,341
Hooker	7,625	268,306	—	—	—	1,750,000	2,025,931
Howard	—	4,109,150	700,855	1,950	216,275	13,405,115	18,433,345
Jefferson	832,770	4,334,516	—	7,188	4,592,377	19,699,129	29,465,980
Johnson	—	3,105,632	—	135	606,279	10,684,240	14,596,286
Kearney	—	3,310,330	—	250	8,021,390	17,027,385	28,359,355
Keith	2,698,785	5,584,075	—	19,300	2,609,190	24,660,310	35,571,660
Keya Paha	2,860	1,337,401	—	—	—	2,954,120	4,294,381
Kimball	936,268	2,223,497	1,031,183	89,750	9,055,539	13,896,845	27,233,082
Knox	72,673	4,532,606	240,038	—	364,305	18,120,635	23,330,257
Lancaster	12,364,395	107,498,935	3,295,205	321,500	4,709,385	318,798,630	446,988,050
Lincoln	2,294,890	18,205,225	—	129,180	17,497,220	72,378,470	110,504,985
Logan	—	408,647	—	—	—	1,683,500	2,092,147
Loup	—	485,730	—	3,025	—	1,800,000	2,288,755
Madison	—	18,069,195	—	34,305	2,599,731	61,320,967	82,024,198
McPherson	21,534	374,110	—	—	—	2,185,697	2,581,341
Merrick	31,850	4,030,605	—	6,355	1,185,985	12,731,775	17,986,570
Morrill	1,660,072	4,504,265	619,688	750	1,520,779	15,846,270	24,151,824
Nance	—	2,659,785	—	—	549,900	9,546,539	12,756,224
Nemaha	464,405	3,920,628	—	46,435	568,897	16,627,060	21,627,425
Nuckolls	—	3,437,830	—	45,735	1,245,065	13,419,070	18,147,700
Otoe	—	7,191,005	—	5,205	7,430,390	24,669,910	39,296,510
Pawnee	170,765	1,785,674	103,627	44,390	65,956	6,662,216	8,832,628
Perkins	2,156,845	1,619,010	28,840	175	10,606,660	10,822,505	25,234,035
Phelps	—	4,287,475	—	265	10,682,435	29,911,925	44,882,100
Pierce	88,694	3,935,741	—	—	691,395	17,748,800	22,464,630
Platte	—	12,096,378	—	27,470	1,978,157	63,298,509	77,400,514
Polk	—	2,635,217	—	1,505	857,216	13,884,125	17,378,063
Red Willow	1,260,850	6,096,865	—	53,835	164,693	21,753,070	29,329,313
Richardson	—	4,215,378	—	46,250	1,204,195	16,500,000	21,965,823
Rock	—	1,671,209	—	720,312	254,490	7,042,589	9,688,600
Saline	657,390	4,920,091	—	6,575	5,007,340	22,060,195	32,651,591
Sarpy	2,590,580	40,029,578	—	16,035	308,957	130,146,767	173,091,917
Saunders	290,279	7,581,639	—	6,535	3,074,213	37,192,885	48,145,551
Scottsbluff	11,740,415	14,371,830	—	61,960	372,155	69,194,515	95,740,875
Seward	—	6,533,095	—	9,240	975,074	24,118,690	31,636,099
Sheridan	269,352	7,514,076	—	—	432,350	14,284,370	22,500,148
Sherman	—	2,322,595	—	—	402,500	7,738,885	10,463,980
Sioux	3,040,116	2,663,162	—	—	80,455	6,047,703	11,831,436
Stanton	267,852	3,361,282	—	1,505	39,969	12,489,130	16,159,738
Thayer	—	3,898,472	—	47,055	3,370,867	15,716,889	23,033,283
Thomas	—	401,844	—	—	—	2,730,960	3,132,804
Thurston	85,195	3,196,758	—	—	1,526,860	9,949,335	14,758,148
Valley	—	2,192,663	—	3,450	560,220	9,902,190	12,658,523
Washington	138,222	7,676,902	—	2,849	1,851,963	32,798,080	42,468,016
Wayne	—	3,846,655	—	454,195	745,465	15,149,760	20,196,075
Webster	558,390	2,291,417	—	44,390	792,545	10,096,270	13,783,012
Wheeler	6,275	761,850	—	—	—	1,694,265	2,462,390
York	541,960	7,071,407	422,101	6,535	1,490,439	28,581,370	38,113,812
Total	$81,022,697	$825,943,561	$25,521,177	$7,649,569	$238,192,236	$2,987,238,177	$4,165,567,417

Number of Property Tax Schedules Returned for 1983

Table 12

Counties	Regular Schedules	Special Schedules	Total
Adams	2,888	7	2,895
Antelope	1,088	10	1,098
Arthur	63	4	67
Banner	391	12	403
Blaine	88	3	91
Boone	704	9	713
Box Butte	1,881	7	1,888
Boyd	522	3	525
Brown	611	9	620
Buffalo	3,647	9	3,656
Burt	1,281	12	1,293
Butler	1,002	11	1,013
Cass	1,924	12	1,936
Cedar	1,126	10	1,136
Chase	813	32	845
Cherry	945	10	955
Cheyenne	1,484	116	1,600
Clay	915	8	923
Colfax	—	—	—
Cuming	1,335	12	1,347
Custer	1,469	8	1,477
Dakota	1,754	14	1,768
Dawes	781	9	790
Dawson	3,032	276	3,308
Deuel	282	13	295
Dixon	867	8	875
Dodge	3,255	12	3,267
Douglas	21,098	—	21,098
Dundy	417	42	459
Fillmore	912	8	920
Franklin	549	9	558
Frontier	776	12	788
Furnas	800	15	815
Gage	2,120	1	2,121
Garden	366	12	378
Garfield	276	4	280
Gosper	701	9	710
Grant	185	3	188
Greeley	384	5	389
Hall	4,198	9	4,207
Hamilton	1,068	11	1,079
Harlan	813	16	829
Hayes	129	6	135
Hitchcock	487	314	801
Holt	1,307	12	1,319
Hooker	117	3	120
Howard	610	7	617
Jefferson	819	11	830
Johnson	590	7	597
Kearney	905	13	918
Keith	2,160	13	2,173
Keya Paha	213	20	233
Kimball	1,284	77	1,361
Knox	1,156	7	1,163
Lancaster	12,254	19	12,273
Lincoln	4,015	21	4,036
Logan	85	1	86
Loup	132	3	135
Madison	3,149	9	3,158
McPherson	50	3	53
Merrick	1,120	9	1,129
Morrill	860	84	944
Nance	384	7	391
Nemaha	707	8	715
Nuckolls	562	13	575
Otoe	1,350	12	1,362
Pawnee	462	9	471
Perkins	587	12	599
Phelps	1,500	9	1,509
Pierce	1,057	11	1,068
Platte	2,438	9	2,447
Polk	764	11	775
Red Willow	1,540	162	1,702
Richardson	955	11	966
Rock	365	6	371
Saline	1,347	6	1,353
Sarpy	3,760	11	3,771
Saunders	1,729	10	1,739
Scotts Bluff	3,911	109	4,020
Seward	1,589	10	1,599
Sheridan	1,217	7	1,224
Sherman	570	8	578
Sioux	184	10	194
Stanton	600	10	610
Thayer	886	6	892
Thomas	132	8	140
Thurston	628	7	635
Valley	715	6	721
Washington	1,549	22	1,571
Wayne	933	12	945
Webster	382	8	390
Wheeler	93	6	99
York	1,462	14	1,476
Total	134,611	1,981	136,592

Table 13

Actual Value of Rural Real Estate for 1983

Counties	Total Agricultural Land	Rural Sites	Agricultural Improvements	Suburban Residential, Land or Lots Unimproved	Suburban Residential, Land or Lots Improved	Suburban Residential Improvements
Adams	$ 228,276,462	$ 2,478,293	$ 44,909,245	$ 864,535	$ 2,011,140	28,155,770
Antelope	194,967,735	—	29,769,395	124,365	575,730	4,389,060
Arthur	30,425,670	1,500	2,543,122	1,292	3,000	161,684
Banner	38,529,735	143,660	6,932,435	11,725	11,420	315,845
Blaine	26,318,850	—	5,068,525	—	—	—
Boone	154,028,640	—	32,278,340	60,245	447,830	4,288,555
Box Butte	107,500,685	—	18,699,255	447,365	846,165	4,378,595
Boyd	48,848,495	—	7,259,245	4,835	62,260	509,305
Brown	80,690,495	342,690	13,419,920	88,230	380,410	1,668,545
Buffalo	260,367,769	—	41,096,525	1,063,480	2,430,479	30,761,485
Burt	169,887,675	—	24,230,960	—	1,931,680	3,587,405
Butler	203,594,955	488,485	42,436,885	9,100	1,460	86,730
Cass	175,292,210	—	38,287,220	12,890,290	12,903,655	42,048,405
Cedar	185,143,390	—	37,433,685	—	—	—
Chase	147,866,125	273,527	16,579,877	80,040	204,480	1,394,227
Cherry	180,825,060	80,133	32,193,069	—	—	—
Cheyenne	115,938,414	31,662	22,377,699	19,465	110,118	3,136,631
Clay	223,911,969	—	33,788,180	48,375	26,615	385,545
Colfax	136,269,530	—	34,635,030	172,400	657,335	5,246,950
Cuming	195,441,415	3,899,555	40,655,025	40,000	163,020	2,225,275
Custer	292,987,665	—	43,061,040	95,035	316,475	4,965,140
Dakota	71,458,080	—	15,765,272	782,462	3,141,231	17,976,806
Dawes	50,621,938	—	9,996,188	88,560	213,355	4,267,890
Dawson	298,138,805	731,558	60,097,519	610,004	1,238,068	8,094,335
Deuel	57,867,897	—	7,890,959	7,790	31,145	308,906
Dixon	114,716,850	—	20,856,370	22,440	431,400	4,153,570
Dodge	203,126,370	446,755	39,386,380	2,231,490	4,527,840	31,359,385
Douglas	76,363,930	—	29,050,850	37,898,340	111,416,590	710,038,255
Dundy	110,357,935	81,825	10,858,680	57,845	173,695	744,065
Fillmore	208,438,065	—	34,540,760	—	49,955	776,615
Franklin	144,980,854	—	15,419,825	—	75,000	1,497,120
Frontier	157,560,520	—	14,045,020	2,200	79,350	1,894,275
Furnas	149,408,540	—	15,306,955	1,800	11,045	363,920
Gage	211,859,155	15,619,630	46,901,275	55,205	33,450	788,755
Garden	93,099,545	—	8,528,235	—	131,680	1,027,040
Garfield	43,167,200	63,400	6,147,420	4,000	59,180	667,020
Gosper	116,603,930	1,868,400	16,086,200	48,000	164,500	869,645
Grant	32,907,890	9,575	3,033,375	1,340	8,780	365,605
Greeley	69,982,420	—	13,704,845	1,420	17,460	480,370
Hall	203,032,577	3,696,380	36,219,420	2,406,830	13,140,410	88,197,850
Hamilton	283,275,955	—	52,416,375	236,850	716,075	7,975,135
Harlan	132,035,895	—	15,088,095	241,845	629,525	4,658,945
Hayes	83,986,105	—	12,065,050	—	—	—
Hitchcock	111,976,835	—	11,688,945	—	—	—
Holt	221,364,284	—	39,501,320	405,450	862,320	8,805,460
Hooker	20,343,890	490	1,569,360	2,815	14,115	318,270
Howard	122,498,414	1,190,511	31,818,525	50,975	197,280	2,026,102
Jefferson	153,765,955	141,980	29,598,373	216,120	577,154	4,662,138
Johnson	92,916,655	—	14,711,355	—	487,325	2,066,120
Kearney	207,330,720	158,765	31,682,165	113,480	510,170	11,519,585
Keith	96,474,695	469,000	14,796,630	1,807,405	2,340,370	14,573,710
Keya Paha	25,663,180	—	7,152,655	9,360	1,765	37,490
Kimball	72,822,428	29,131	11,293,469	72,268	243,121	4,174,093
Knox	161,629,565	—	30,675,545	1,745,140	—	5,108,190
Lancaster	211,233,885	63,758,875	54,280,590	15,019,470	28,067,055	97,531,825
Lincoln	245,433,320	13,919,540	36,962,560	3,520,885	5,440,665	29,546,680
Logan	36,454,526	—	3,722,322	—	21,721	331,207
Loup	31,058,375	—	3,286,720	905	675	48,565
Madison	153,173,277	528,943	30,632,217	1,350,625	3,991,522	21,901,345
McPherson	30,613,922	126,214	3,837,831	7,715	20,990	765,161
Merrick	176,377,305	8,133,615	32,736,900	48,840	675,480	4,520,720
Morrill	91,742,670	—	19,457,230	162,050	321,520	5,107,755
Nance	94,247,745	1,675,305	19,397,210	—	—	—
Nemaha	124,802,845	3,752,235	24,277,110	48,335	218,700	1,654,610
Nuckolls	158,096,700	—	16,961,860	353,755	406,125	2,245,525
Otoe	174,714,080	—	33,464,640	—	55,230	199,310
Pawnee	87,115,943	108,475	15,311,905	85,210	59,190	130,710
Perkins	153,346,915	—	17,404,390	33,510	322,685	3,598,975
Phelps	254,884,155	—	36,759,025	12,185	620,330	7,437,675
Pierce	146,784,715	—	25,214,625	547,740	891,005	5,680,070
Platte	177,864,960	—	43,838,905	1,694,900	2,580,430	30,999,525
Polk	185,838,570	—	24,136,725	97,760	605,615	4,610,410
Red Willow	117,798,913	—	18,566,074	296,768	604,264	9,025,109
Richardson	167,709,888	—	33,034,743	78,984	537,482	3,326,317
Rock	79,104,475	611,295	9,683,990	105,810	238,980	2,325,360
Saline	206,077,030	—	34,800,775	324,030	1,311,420	9,395,030
Sarpy	64,139,589	510,300	17,138,295	21,012,572	65,260,411	330,528,843
Saunders	249,762,430	15,405,325	46,202,835	895,735	2,136,190	15,680,030
Scotts Bluff	100,847,211	400,624	34,225,160	2,144,535	6,001,815	53,370,285
Seward	198,838,965	—	40,573,817	312,257	2,364,108	15,741,174
Sheridan	106,889,666	—	26,481,490	198,645	448,618	5,556,031
Sherman	87,040,095	—	14,097,485	7,560	6,375	448,380
Sioux	51,715,668	149,165	11,563,385	835	14,775	—
Stanton	116,486,460	—	18,409,675	86,940	2,207,665	15,655,045
Thayer	185,550,209	133,160	19,338,905	78,055	230,555	2,388,995
Thomas	17,620,350	13,825	2,462,715	—	16,885	437,635
Thurston	87,224,021	982,293	12,485,260	38,665	32,115	331,290
Valley	79,805,590	—	16,575,520	140,435	367,150	1,946,980
Washington	123,657,254	35,622,623	49,400,370	1,551,915	524,385	3,906,805
Wayne	127,126,965	2,974,555	23,290,000	71,625	323,470	3,292,640
Webster	119,523,355	—	16,602,265	7,030	35,250	2,019,850
Wheeler	65,209,565	—	15,992,340	54,495	155,585	382,705
York	280,526,308	132,490	44,264,722	98,031	1,796,790	9,674,843
Total	$12,563,327,936	$181,185,762	$2,222,420,673	$115,631,008	$293,519,849	$1,779,245,237

Suburban Commercial, Land or Lots Unimproved	Suburban Commercial, Land or Lots Improved	Suburban Commercial Improvements	Suburban Industrial, Land or Lots Unimproved	Suburban Industrial, Land or Lots Improved	Suburban Industrial Improvements	Total Actual Value of Land & Impv. Outside Incorporated Areas
$ 671,625	$ 3,124,805	$ 21,060,555	$ 268,715	$ 1,207,835	$ 13,458,085	$ 346,487,065
125,425	423,225	2,811,270	11,770	44,065	281,050	233,523,090
—	3,000	57,986	—	—	—	33,197,244
1,800	4,060	157,070	—	—	—	46,107,750
—	1,560	139,295	—	—	—	33,528,230
49,160	277,505	6,648,055	—	—	—	198,078,330
98,690	355,425	1,836,790	69,210	332,180	5,136,730	139,701,090
5,710	16,675	171,550	—	—	—	56,878,075
32,255	305,730	1,678,745	—	6,850	279,640	98,893,510
159,915	1,408,455	6,871,835	9,820	388,355	11,065,500	355,623,515
—	445,050	6,307,365	—	4,925	68,760	206,463,820
13,130	100,880	5,354,750	—	—	—	252,086,375
584,400	757,025	5,219,450	2,979,970	913,960	32,823,540	324,700,125
39,975	563,895	4,879,005	—	—	—	228,059,950
58,981	246,240	3,187,958	—	—	—	169,891,455
—	—	—	—	—	—	213,098,262
10,720	106,335	2,073,557	62,488	247,433	4,285,439	148,399,961
33,200	181,844	1,411,675	18,210	485,955	7,541,525	267,833,093
268,645	520,895	11,420,790	—	—	—	189,191,575
2,730	865,000	7,162,255	—	136,450	3,125,640	253,716,365
33,435	568,455	2,713,860	—	139,320	2,878,235	347,758,660
214,315	1,026,915	3,965,627	61,200	448,605	15,162,988	130,003,501
—	149,410	1,390,505	—	—	—	66,727,846
220,746	1,147,518	5,920,227	78,999	562,682	8,529,022	385,369,483
48,678	104,578	1,502,632	—	—	—	67,762,585
20,530	258,465	4,432,725	—	—	—	144,892,350
892,845	1,388,155	6,384,645	93,605	1,236,820	19,069,520	310,143,810
19,991,760	31,347,500	137,828,010	5,577,100	4,790,700	32,459,500	1,196,762,535
74,640	157,825	1,521,575	—	—	—	124,028,085
87,520	256,080	1,273,320	—	8,955	2,758,815	248,190,085
9,735	99,880	779,625	—	—	—	162,862,039
—	6,000	42,130	—	—	—	173,629,495
1,560	12,860	586,235	—	150	57,070	165,750,135
3,505	583,205	—	—	279,620	12,660,560	288,784,360
1,360	30,990	268,905	—	—	—	103,087,760
8,280	32,800	205,910	—	8,750	88,075	50,452,035
26,260	167,405	1,227,915	—	—	—	137,062,255
610	3,930	146,465	—	—	—	36,477,570
—	11,985	398,590	—	—	—	84,597,090
3,536,980	6,479,290	25,359,480	—	626,810	6,829,940	389,525,967
163,190	926,390	7,572,065	7,255	132,510	2,635,355	356,057,155
18,245	35,975	229,345	—	18,600	260,915	153,217,385
—	—	—	—	—	—	96,051,155
—	—	—	—	—	—	123,665,780
56,235	506,105	4,331,835	—	—	—	275,833,009
1,465	6,290	163,745	—	—	—	22,420,440
4,445	176,225	1,673,459	—	—	—	159,635,936
183,590	192,152	1,505,964	—	124,245	2,578,672	193,546,343
14,100	108,705	686,220	—	6,250	54,970	111,045,700
30,405	890,585	3,974,340	625	471,195	735,935	257,417,970
163,520	462,655	3,059,165	—	—	—	134,147,150
—	—	—	—	—	—	32,864,450
83,653	139,532	2,202,258	—	—	—	91,059,953
267,875	—	2,141,155	—	—	—	201,567,470
1,831,340	3,081,295	5,728,010	5,590,155	3,961,165	17,784,215	507,867,880
434,225	1,606,665	7,054,615	—	—	—	341,919,155
2,000	7,330	155,853	—	—	—	40,694,959
—	100	4,190	—	—	—	34,399,530
915,769	2,515,707	15,439,858	115,167	1,544,698	16,611,722	246,720,850
346	2,250	95,442	—	—	—	35,469,871
19,930	196,855	3,405,770	—	9,680	51,150	226,176,245
120,105	194,065	1,375,800	—	57,000	893,630	119,431,825
—	47,385	1,723,645	—	—	—	117,091,290
13,970	289,755	1,173,255	—	43,660	1,687,170	157,961,645
90,905	218,195	5,861,615	12,055	30,005	5,524,340	189,801,080
—	322,000	12,324,080	—	167,335	1,415,085	222,661,760
—	—	—	—	—	—	102,811,433
15,365	70,025	3,092,930	—	—	—	177,884,795
45,995	590,375	3,612,820	—	176,975	5,876,705	310,016,240
51,425	461,815	1,704,175	—	—	—	181,335,570
696,255	2,741,070	15,200,140	44,800	2,324,915	23,764,050	301,749,950
50,055	687,765	4,236,085	—	—	—	220,262,985
39,490	282,750	3,088,772	—	21,421	23,305	149,746,866
58,482	292,572	1,883,569	22,546	72,910	1,189,064	208,206,557
42,665	266,370	3,862,880	—	—	—	96,241,825
57,640	408,145	2,998,330	—	583,765	16,740,545	272,696,710
2,920,099	7,547,406	36,087,415	2,221,285	1,577,528	6,438,852	555,382,595
72,865	2,155,600	5,360,785	—	850	54,770	337,727,415
404,876	1,605,405	9,043,675	74,475	953,546	10,266,958	219,338,565
98,935	709,410	3,996,555	—	227,490	5,007,615	267,870,326
56,004	305,837	1,876,498	—	—	—	141,812,789
—	25,410	438,760	—	—	—	102,064,065
—	—	—	—	—	—	63,443,828
—	164,410	1,009,205	—	230,450	8,641,145	162,890,995
4,970	70,005	246,845	39,465	50,595	379,470	208,511,229
—	15,885	355,400	—	6,075	65,645	20,994,415
350	62,710	611,190	—	—	—	101,767,894
88,065	239,580	1,466,850	—	30,365	81,440	100,741,975
222,850	759,495	2,823,060	—	158,545	385,925	219,013,227
28,305	473,130	5,026,630	—	—	—	162,607,320
26,950	136,320	936,595	—	—	—	139,287,615
—	26,510	285,985	—	—	—	82,107,185
305,346	1,369,849	9,715,987	—	58,190	1,071,109	349,013,665
$37,031,420	$86,934,915	$485,235,157	$17,358,915	$24,910,383	$308,779,391	$18,115,580,646

Table 14

Actual Value of Agriculture Real Estate for 1983

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		PASTURELAND	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	161,905	$ 164,680,028	104,575	$ 53,197,207	—	$ —
Antelope	163,010	92,845,880	183,036	73,059,120	131,105	24,376,740
Arthur	10,739	3,304,385	—	—	—	—
Banner	20,156	4,944,635	163,668	24,335,900	—	—
Blaine	11,786	3,761,950	—	—	—	—
Boone	7,645	73,465,750	143,398	57,100,510	38,979	8,510,075
Box Butte	108,102	47,565,185	221,128	39,316,380	—	—
Boyd	4,431	2,232,660	100,048	34,225,540	—	—
Brown	69,722	31,094,575	7,692	1,770,065	—	—
Buffalo	191,927	177,830,319	116,465	45,461,965	—	—
Burt	47,952	42,159,940	209,787	118,373,485	39,589	9,305,240
Butler	85,492	83,589,660	207,347	105,528,335	45,943	12,051,570
Cass	2,010	1,774,970	268,804	164,037,350	43,803	9,319,915
Cedar	58,606	38,036,440	283,360	122,076,915	94,765	23,416,755
Chase	166,105	95,667,444	117,655	30,853,755	—	—
Cherry	38,981	9,474,519	29,442	3,907,735	—	—
Cheyenne	34,264	13,597,193	462,698	91,955,656	—	—
Clay	168,894	166,429,957	98,629	51,102,183	—	—
Colfax	59,881	51,473,570	150,814	73,828,085	29,148	8,706,175
Cuming	26,074	19,778,400	317,711	174,894,065	1,492	530,790
Custer	173,561	122,991,885	216,359	70,740,135	—	—
Dakota	10,762	9,332,449	117,814	57,534,687	24,680	4,527,591
Dawes	11,676	3,798,979	125,209	21,915,772	—	—
Dawson	269,759	249,720,214	48,402	18,308,641	—	—
Deuel	20,677	10,051,914	174,979	44,178,492	—	—
Dixon	17,084	11,777,925	195,040	95,784,930	71,367	16,899,360
Dodge	81,899	76,762,995	196,683	118,071,525	32,883	8,168,325
Douglas	10,862	10,828,290	83,742	51,166,860	6,783	2,406,440
Dundy	94,733	45,941,340	113,786	35,339,515	—	—
Fillmore	157,940	124,772,740	157,135	75,383,990	956	262,735
Franklin	78,270	75,563,423	86,983	42,241,486	—	—
Frontier	53,228	45,445,410	181,580	73,012,305	—	—
Furnas	42,989	41,605,755	199,368	85,032,755	—	—
Gage	40,408	29,394,255	348,837	157,755,655	28,225	7,278,235
Garden	33,930	13,398,655	110,236	25,918,575	—	—
Garfield	21,381	10,522,875	11,266	3,649,950	—	—
Gosper	70,486	70,633,200	67,483	30,207,595	—	—
Grant	2,252	582,050	—	—	—	—
Greeley	55,127	28,413,165	66,998	15,914,305	—	—
Hall	180,962	171,447,424	42,560	19,651,739	—	—
Hamilton	224,466	238,006,750	102,762	44,985,125	652	114,265
Harlan	64,825	59,193,835	114,466	54,284,120	—	—
Hayes	34,906	16,869,240	145,212	40,300,035	—	—
Hitchcock	26,469	22,859,575	212,596	70,813,385	—	—
Holt	226,432	93,998,593	90,734	24,472,632	—	—
Hooker	3,612	898,600	—	—	—	—
Howard	94,039	73,717,105	64,312	23,971,250	—	—
Jefferson	49,290	39,195,619	178,575	91,279,601	851	245,826
Johnson	11,075	9,547,620	129,243	62,855,790	75,083	19,896,735
Kearney	170,041	153,491,920	91,620	44,940,225	7,119	468,020
Keith	68,510	34,627,155	145,379	33,892,270	—	—
Keya Paha	19,254	3,558,110	29,383	3,330,845	—	—
Kimball	26,967	11,622,401	339,749	53,051,758	—	—
Knox	37,277	18,529,155	257,045	87,543,075	322,826	54,243,855
Lancaster	16,776	14,488,095	316,328	174,699,645	83,408	21,867,400
Lincoln	180,736	100,711,185	144,221	42,613,380	—	—
Logan	17,780	7,985,722	21,023	5,183,019	—	—
Loup	13,467	5,145,755	12,531	2,193,805	—	—
Madison	70,227	40,979,401	210,872	99,503,225	55,712	12,616,107
McPherson	13,155	4,101,364	1,269	244,285	—	—
Merrick	166,932	145,150,720	36,825	16,973,880	—	—
Morrill	106,972	44,196,055	79,367	11,281,670	—	—
Nance	47,804	38,447,950	98,693	40,619,605	—	—
Nemaha	2,800	2,851,570	178,385	107,403,115	62,284	14,440,385
Nuckolls	44,051	46,119,880	166,081	87,546,840	—	—
Otoe	3,645	2,915,300	284,035	145,245,610	84,260	23,287,410
Pawnee	1,040	906,650	132,431	56,553,890	112,110	27,882,084
Perkins	108,160	60,049,460	327,156	86,307,885	—	—
Phelps	215,368	222,503,150	52,622	25,694,750	—	—
Pierce	94,364	56,613,850	172,831	75,008,613	52,681	12,629,761
Platte	120,169	81,699,950	200,300	81,014,440	71,534	14,686,430
Polk	117,295	120,446,340	94,411	53,658,615	25,084	6,912,300
Red Willow	52,056	35,948,135	185,825	48,974,319	—	—
Richardson	1,945	1,396,915	230,051	140,285,561	93,189	25,766,775
Rock	74,462	30,312,045	6,421	1,356,615	—	—
Saline	74,635	72,753,945	200,450	118,877,195	5,309	1,666,420
Sarpy	6,976	6,439,495	83,580	52,569,413	17,935	5,003,358
Saunders	44,184	39,993,300	326,082	192,795,595	61,412	16,733,530
Scotts Bluff	169,077	86,223,343	39,933	6,129,607	—	—
Seward	97,785	88,952,168	184,730	95,700,625	60,290	14,076,092
Sheridan	57,961	21,111,935	168,230	25,498,610	—	—
Sherman	64,750	39,756,950	67,277	21,093,325	—	—
Sioux	30,331	9,188,336	16,499	1,695,005	—	—
Stanton	21,076	14,646,035	196,153	92,289,015	39,105	9,374,970
Thayer	101,269	91,823,089	155,694	78,213,414	2,075	546,020
Thomas	2,965	770,900	—	—	—	—
Thurston	5,378	4,966,033	160,131	77,508,770	17,798	4,601,140
Valley	72,759	43,104,110	62,783	16,932,335	—	—
Washington	4,131	3,904,431	203,537	116,108,255	13,917	3,404,357
Wayne	20,671	13,003,820	221,094	104,733,990	28,405	9,342,380
Webster	40,590	34,224,695	132,070	61,436,165	20	20,320
Wheeler	59,752	29,392,935	6,739	1,312,995	—	—
York	208,501	215,572,872	102,204	57,494,304	10,327	2,697,612
Total	6,584,861	$4,931,605,965	12,910,688	$5,355,304,659	1,893,118	$438,283,498

Note acre totals may not add due to rounding.

RANGELAND AND MEADOW		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
62,443	$ 10,357,728	2,766	$ 41,499	331,691	$ 228,276,462
39,314	4,655,490	1,536	30,505	518,001	194,967,735
418,389	27,081,405	3,988	39,880	433,116	30,425,670
254,878	9,162,190	8,701	87,010	447,403	38,529,735
403,986	24,530,285	2,662	26,615	418,434	28,318,850
117,140	14,781,405	7,152	170,900	424,314	154,028,640
301,860	20,584,380	2,315	34,740	633,405	107,500,685
210,799	12,306,480	5,586	83,815	320,865	48,848,495
641,640	47,746,535	7,930	79,320	726,985	80,690,495
252,644	36,791,536	18,924	283,949	579,963	260,367,769
—	—	3,743	49,010	301,072	169,887,675
15,292	2,369,575	2,791	55,815	356,867	203,594,955
—	—	6,392	159,975	321,011	175,292,210
12,778	1,577,600	1,784	35,680	451,293	185,143,390
243,184	21,327,572	1,156	17,354	528,103	147,866,125
3,275,310	167,277,981	41,206	164,825	3,384,941	180,825,060
199,652	10,354,620	3,094	30,945	699,710	115,938,414
35,900	6,270,379	5,471	109,450	308,896	223,911,969
13,474	2,246,540	758	15,160	254,076	136,269,530
—	—	9,262	238,160	354,539	195,441,415
1,171,689	99,107,925	9,843	147,720	1,571,453	292,987,665
—	—	2,344	63,353	155,601	71,458,080
598,575	24,836,126	4,737	71,061	740,200	50,621,938
289,953	30,024,099	14,795	85,851	622,910	298,138,805
61,645	3,637,391	10	100	257,311	57,867,897
645	93,020	8,079	161,615	292,217	114,716,850
—	—	5,060	123,525	316,526	203,126,370
3,512	751,680	14,198	11,210,660	119,099	76,363,930
333,136	28,972,080	4,200	105,000	545,856	110,357,935
37,779	7,989,555	1,452	29,045	355,264	208,438,065
175,693	27,074,707	6,749	101,238	347,697	144,980,854
351,453	39,078,415	1,626	24,390	587,888	157,560,520
183,089	22,694,640	7,514	75,390	432,962	149,408,540
92,895	17,298,695	8,755	132,315	519,122	211,859,155
818,408	53,593,865	18,844	188,450	981,420	93,099,545
307,292	28,956,120	3,825	38,255	343,765	43,167,200
141,975	15,755,415	514	7,720	280,459	116,603,930
467,096	32,257,340	9,785	68,500	479,133	32,907,890
226,107	25,603,460	3,432	51,490	351,665	69,982,420
67,652	11,820,879	3,436	112,535	294,612	203,032,577
—	—	4,401	169,815	332,284	283,275,955
130,988	18,429,220	6,806	128,720	317,085	132,035,895
242,963	26,767,780	3,270	49,050	426,351	83,986,105
186,645	18,201,180	6,846	102,695	432,557	111,976,835
1,103,603	102,774,674	11,833	118,385	1,432,604	221,364,284
430,878	19,444,020	254	1,270	434,744	20,343,890
181,184	24,677,995	4,671	132,064	344,206	122,498,414
116,154	22,958,436	11,818	86,473	356,690	153,765,955
2,177	426,150	9,518	190,360	227,096	92,916,655
46,594	8,407,845	2,084	22,710	317,460	207,330,720
383,410	27,721,145	15,408	234,125	612,708	96,474,695
412,127	18,753,645	2,058	20,580	462,825	25,663,180
190,391	8,078,039	7,023	70,230	564,131	72,822,428
—	—	85,980	1,313,480	703,130	161,629,565
—	—	8,937	178,745	425,45.	211,233,885
1,168,191	99,813,350	32,672	295,405	1,525,821	243,433,320
306,031	23,252,952	2,172	32,833	347,006	36,454,526
310,627	23,682,305	2,434	36,510	339,059	31,058,375
—	—	3,727	74,544	340,538	153,173,277
503,014	26,229,953	3,832	38,320	521,270	30,613,922
81,288	14,204,160	1,579	48,545	286,624	176,377,305
649,879	35,373,235	20,104	891,710	856,324	91,742,670
121,381	15,057,610	6,129	122,580	274,007	94,247,745
—	—	4,311	107,775	247,782	124,802,845
138,102	24,417,310	636	12,670	348,870	158,096,700
—	—	7,317	3,265,760	379,258	174,714,080
15,090	1,708,885	3,222	64,434	263,893	87,115,943
87,115	6,983,090	1,295	6,480	523,727	152,346,915
52,482	6,619,925	3,858	66,330	324,331	254,884,155
26,405	2,518,531	693	13,960	346,975	146,784,715
2,598	194,850	11,507	269,290	406,109	177,864,960
26,667	4,794,630	1,779	26,685	265,236	185,838,570
185,971	32,807,211	10,297	69,248	434,149	117,798,913
—	—	10,412	260,637	335,599	167,709,888
517,351	47,367,735	6,808	68,080	605,042	79,104,475
66,095	12,728,370	2,555	51,100	349,044	206,077,030
223	5,585	4,914	121,738	113,630	64,139,589
—	—	9,594	240,005	441,273	249,762,430
203,791	8,404,800	16,264	89,461	429,066	100,847,211
—	—	5,504	110,080	348,310	198,838,965
1,207,344	59,870,357	40,876	408,764	1,474,412	106,889,666
208,923	26,189,040	52	780	341,003	87,040,095
1,063,381	40,624,185	20,814	208,142	1,131,025	51,715,668
—	—	8,821	176,440	265,157	116,486,460
88,218	14,773,829	2,893	193,857	350,151	185,550,209
347,044	16,829,230	2,022	20,220	352,031	17,620,350
—	—	5,923	148,078	189,231	87,224,021
211,033	19,732,025	2,474	37,120	349,051	79,805,590
—	—	9,518	240,211	231,104	123,657,254
—	—	2,338	46,775	272,510	127,126,965
170,890	23,744,990	6,479	97,185	350,049	119,523,355
278,004	34,503,145	49	490	344,545	65,209,565
25,029	4,689,279	3,612	72,241	349,673	280,526,308
23,316,585	$1,812,727,809	726,837	$25,406,005	45,432,091	$12,563,327,936

Table 15

Actual Value of Urban Real Estate for 1983

Counties	Agricultural Land or Lots Unimproved	Agricultural Land or Lots Improved	Agricultural Improvements	Residential Land or Lots Unimproved	Residential Land or Lots Improved	Residential Improvements
Adams	$ 237,915	$ 6,085	$ 400	$ 2,371,595	$ 33,039,080	$ 247,317,660
Antelope	86,800	195,265	800,430	443,845	3,494,370	31,549,375
Arthur	—	—	—	23,660	75,650	705,540
Banner	—	—	—	—	—	—
Blaine	3,900	12,855	143,730	36,935	85,635	757,135
Boone	98,795	40,560	68,755	311,245	3,812,020	25,868,860
Box Butte	—	—	—	1,235,600	12,176,495	76,753,480
Boyd	40,025	1,915	24,255	114,275	538,580	8,986,340
Brown	—	—	—	499,785	5,448,820	22,355,365
Buffalo	—	—	—	4,281,800	30,917,630	185,045,845
Burt	92,595	37,115	189,620	727,305	6,016,440	38,712,150
Butler	9,710	—	—	850,795	6,870,000	34,989,180
Cass	38,700	—	—	2,727,500	20,446,195	83,853,850
Cedar	—	—	—	603,785	3,377,025	32,129,715
Chase	30,420	—	—	358,740	2,691,070	21,630,771
Cherry	—	—	—	618,734	3,730,361	28,132,549
Cheyenne	149,198	7,939	39,454	411,285	7,948,949	59,130,180
Clay	—	—	—	859,230	4,802,220	39,981,555
Colfax	81,315	28,390	170,135	1,077,185	8,543,340	54,199,910
Cuming	96,010	99,155	310,040	657,085	8,183,355	60,673,575
Custer	—	—	—	1,006,820	7,127,620	55,096,665
Dakota	—	—	—	2,854,138	13,837,396	80,908,503
Dawes	—	—	—	322,871	6,425,510	45,303,245
Dawson	—	—	—	1,726,355	15,108,064	128,857,979
Deuel	—	—	—	35,653	1,747,001	12,909,407
Dixon	293,550	494,650	1,467,000	376,235	4,519,630	22,295,940
Dodge	20,670	—	—	3,032,405	46,302,220	295,615,635
Douglas	90,500	122,100	175,400	27,380,805	409,826,650	2,400,546,510
Dundy	—	—	—	294,325	1,999,510	9,589,515
Fillmore	—	—	—	663,490	6,540,805	43,671,630
Franklin	—	—	—	602,060	2,050,870	19,611,440
Frontier	66,175	35,605	45,135	136,690	1,836,200	12,086,625
Furnas	—	—	—	330,855	3,104,020	25,965,205
Gage	—	—	—	2,956,325	19,820,440	143,165,815
Garden	—	—	—	55,610	753,415	10,716,445
Garfield	20,340	82,760	80,885	68,465	1,120,785	10,957,640
Gosper	15,390	—	—	52,695	927,910	7,077,745
Grant	—	—	—	9,390	56,290	1,215,215
Greeley	—	—	—	103,235	614,455	11,121,180
Hall	—	—	—	6,236,410	84,779,220	302,587,510
Hamilton	181,865	80,945	271,335	564,500	4,200,840	48,821,635
Harlan	—	—	—	201,860	1,556,965	20,219,660
Hayes	—	—	—	63,540	209,360	2,464,430
Hitchcock	—	—	—	653,700	2,305,110	15,636,675
Holt	—	—	—	821,775	7,093,620	60,587,110
Hooker	—	—	—	71,585	575,000	4,040,000
Howard	124,540	59,690	90,026	534,944	3,873,150	26,583,822
Jefferson	—	—	—	424,225	5,961,877	42,790,397
Johnson	83,295	14,155	13,065	210,660	2,393,640	15,612,750
Kearney	—	—	—	544,920	4,395,965	43,408,825
Keith	—	—	—	490,855	5,334,670	48,004,255
Keya Paha	—	—	—	45,255	382,165	3,181,975
Kimball	—	—	—	193,546	3,764,966	28,029,489
Knox	—	—	—	6,582,255	—	49,810,944
Lancaster	—	—	—	50,144,490	392,248,520	1,897,485,290
Lincoln	46,595	88,415	16,595	7,507,580	51,480,350	229,543,030
Logan	44,227	4,085	—	224,146	236,615	2,388,718
Loup	—	—	—	91,800	603,895	960,890
Madison	223,351	114,324	71,135	5,440,163	37,536,105	219,727,187
McPherson	—	—	—	—	—	—
Merrick	60,415	143,565	340,270	459,435	3,939,095	31,273,245
Morrill	—	—	—	555,205	3,796,930	25,170,690
Nance	186,595	4,445	29,215	220,545	1,750,550	21,367,400
Nemaha	—	—	—	718,765	4,287,320	40,251,115
Nuckolls	55,465	73,185	156,855	204,845	2,118,355	25,505,900
Otoe	—	61,800	101,230	3,041,345	14,394,540	81,452,985
Pawnee	149,220	89,065	359,895	83,120	1,186,440	9,307,350
Perkins	—	—	—	123,780	1,350,755	17,313,540
Phelps	—	—	—	1,214,900	6,694,190	66,878,350
Pierce	97,785	125,480	759,105	468,120	4,493,010	37,426,500
Platte	141,370	87,195	229,220	5,498,670	36,764,030	214,215,670
Polk	60,905	31,120	143,470	203,110	2,643,575	23,055,860
Red Willow	—	—	—	2,250,054	10,800,875	76,688,160
Richardson	—	—	—	1,547,206	10,738,409	60,086,185
Rock	6,365	5,510	17,800	68,870	1,315,780	8,065,045
Saline	23,395	17,795	248,800	887,480	13,396,090	74,350,015
Sarpy	151	—	—	4,310,954	83,366,727	388,738,396
Saunders	20,000	30,000	473,275	1,093,725	10,726,640	68,435,725
Scottsbluff	—	—	—	2,845,405	30,910,458	197,831,749
Seward	131,326	100,215	265,625	813,329	10,751,840	79,089,514
Sheridan	5,354	—	—	438,978	3,801,139	29,473,623
Sherman	53,540	103,880	1,209,490	115,845	1,270,490	11,006,305
Sioux	—	—	—	18,610	120,140	2,296,805
Stanton	—	—	—	225,645	1,667,785	15,425,680
Thayer	—	—	—	759,165	5,115,345	34,054,817
Thomas	—	—	—	61,815	358,950	2,333,125
Thurston	14,735	2,860	20,670	215,375	1,599,005	17,159,760
Valley	—	—	—	565,105	5,618,940	25,488,095
Washington	138,205	41,050	56,055	1,670,456	14,569,179	79,808,468
Wayne	—	—	—	450,735	5,730,415	49,827,540
Webster	81,255	29,790	113,680	180,215	2,345,405	20,195,855
Wheeler	—	—	—	43,865	214,840	1,508,180
York	103,491	43,197	36,562	1,176,949	15,004,342	100,324,703
Total	$3,506,453	$2,516,160	$8,538,612	$173,803,636	$1,627,689,643	$9,386,776,316

Commercial Land or Lots Unimproved	Commercial Land or Lots Improved	Commercial Improvements	Industrial Land or Lots Unimproved	Industrial Land or Lots Improved	Industrial Improvements	Total Actual Value
$ 2,120,290	$ 19,434,675	$ 85,573,500	$ 28,795	$ 843,925	$ 4,746,735	$ 395,720,655
105,570	1,141,605	10,166,125	575	60,085	747,470	48,796,515
3,170	12,450	95,825	—	—	—	916,295
—	—	—	—	—	—	—
—	17,230	268,730	—	—	—	1,326,150
147,385	1,056,350	7,887,545	—	—	—	39,292,515
430,685	4,371,300	26,274,640	—	—	—	121,242,200
13,200	102,230	1,981,615	—	—	—	11,802,435
285,170	1,732,810	7,163,210	—	—	—	37,485,160
1,199,460	11,689,234	70,635,760	2,400	90,260	1,475,035	305,337,424
183,050	987,150	8,532,685	—	47,360	639,160	56,164,630
106,860	885,690	9,048,250	—	75,575	785,210	53,621,270
277,700	2,623,975	15,003,230	34,765	13,560	7,795	125,027,270
48,630	853,490	9,724,630	—	—	—	46,737,275
274,085	1,071,250	10,343,272	—	—	—	36,399,608
103,612	1,706,220	14,180,919	—	—	—	48,472,395
195,125	2,814,458	15,830,588	88,870	6,305	18,126	86,640,477
119,710	759,695	8,186,755	—	—	—	54,709,165
203,215	1,724,980	10,970,845	—	—	—	76,999,315
221,790	3,092,150	16,060,385	—	134,740	1,394,855	90,923,140
316,970	2,859,870	17,778,775	—	—	—	84,186,720
1,143,015	5,538,782	38,204,961	—	—	—	142,486,795
11,070	2,252,810	13,005,500	—	—	—	67,321,006
806,696	8,779,898	33,087,728	19,861	383,413	5,057,210	193,827,204
20,798	387,808	1,870,192	560	18,000	209,625	17,199,044
52,925	890,985	6,820,805	—	—	—	37,211,720
2,207,390	15,842,615	66,870,735	88,345	756,615	9,997,055	440,733,685
41,340,910	296,044,010	1,266,945,880	17,736,870	76,880,075	310,490,630	4,847,580,340
37,315	369,035	1,905,675	—	—	—	14,195,375
240,070	915,380	8,907,920	—	—	—	60,939,295
—	378,220	3,606,390	—	—	—	25,248,980
24,865	296,935	2,431,770	—	—	—	16,960,000
49,910	371,020	5,713,555	150	565	8,660	35,543,940
—	6,841,790	30,737,905	—	73,110	1,357,105	204,952,490
30,710	140,270	2,022,200	—	16,040	597,625	14,332,315
78,465	377,855	2,322,430	—	—	—	15,109,625
15,545	223,670	1,465,950	—	—	—	9,778,905
1,030	32,315	601,960	—	—	—	1,916,200
20,125	139,560	3,420,490	—	—	—	15,419,045
8,843,080	35,662,210	135,606,720	57,000	1,187,960	17,657,390	592,617,500
127,130	1,186,525	11,711,285	—	—	—	67,146,060
49,560	303,060	3,389,580	—	—	—	25,720,685
—	37,795	1,069,180	—	—	—	3,844,305
27,430	470,065	5,303,480	—	—	—	24,396,460
146,230	1,773,440	12,199,500	—	—	—	82,621,675
15,980	88,930	1,008,885	—	—	—	6,800,380
65,170	1,115,571	5,622,178	—	—	—	38,069,091
173,430	1,737,566	10,360,239	14,610	16,170	109,527	61,588,041
25,520	408,190	3,160,990	22,660	331,205	36,945	22,313,075
83,555	1,804,360	10,623,590	—	14,255	85,820	60,961,290
537,345	4,684,480	20,887,555	5,170	119,595	2,528,600	82,592,525
—	—	—	—	—	—	3,609,395
128,244	1,261,825	8,910,787	—	—	—	42,288,857
1,491,550	—	11,004,975	—	—	—	68,889,724
28,947,985	144,529,280	364,448,130	11,308,565	18,031,520	94,958,385	3,002,102,165
4,972,320	20,400,610	81,853,700	—	176,855	227,870	396,313,920
43,980	46,467	579,963	—	—	—	3,568,201
1,190	51,195	274,450	—	—	—	1,983,420
3,673,876	22,330,869	74,632,829	10,690	29,796	162,051	363,952,376
—	—	—	—	—	—	—
54,265	899,960	7,646,150	1,445	65,615	973,980	45,857,440
185,215	1,223,950	5,009,295	—	—	—	35,941,285
14,870	151,945	3,353,345	—	—	—	27,078,910
127,830	1,468,575	7,085,075	—	—	—	53,938,680
78,310	698,940	7,160,750	—	14,700	590,675	36,657,980
—	3,390,475	21,094,535	—	—	—	123,536,910
44,825	181,860	1,844,880	—	6,605	105,215	13,358,475
29,265	538,395	5,817,835	—	—	—	25,173,570
555,275	3,067,175	16,790,715	—	4,775	92,835	95,298,215
55,720	702,355	5,819,575	—	—	—	49,947,650
2,921,595	17,588,565	56,223,490	—	—	—	333,669,805
116,005	364,725	3,407,990	—	—	—	30,026,760
284,797	5,392,361	34,376,220	—	16,505	411,249	130,220,221
304,321	2,076,679	11,269,170	4,212	82,450	984,723	87,093,355
20,350	445,175	2,611,135	—	—	—	12,556,030
126,530	1,615,865	14,647,530	—	300,725	8,249,955	113,864,180
4,098,853	22,525,533	97,551,169	—	349,881	276,963	601,218,627
176,060	2,068,395	17,178,240	—	11,500	595,175	100,808,735
2,879,544	20,122,914	75,604,575	150,812	983,748	2,760,493	334,089,698
435,880	3,481,450	18,138,480	—	127,715	849,850	114,185,224
369,453	2,276,455	10,607,437	—	—	—	46,972,439
5,135	297,545	2,818,050	—	8,770	158,060	17,047,110
5,565	28,115	481,855	—	—	—	2,951,090
16,005	140,980	1,641,425	—	—	—	19,117,520
100,585	1,359,890	6,501,764	—	—	—	47,891,566
1,210	64,025	599,500	—	—	—	3,418,625
49,970	321,640	3,545,720	65	27,725	718,100	23,676,625
440,085	2,154,445	8,519,825	7,800	62,030	128,830	42,985,155
440,370	4,267,940	21,679,406	52,300	—	1,513,885	124,237,314
248,620	1,573,185	15,514,035	—	—	—	73,344,530
31,495	382,010	3,430,860	—	—	—	26,790,565
8,915	26,930	389,230	—	—	—	2,191,960
326,494	5,250,450	33,097,230	11,625	304,085	2,293,494	157,972,622
$116,343,503	$742,801,110	$3,119,754,837	$29,648,145	$101,673,813	$474,002,366	$15,787,054,594

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